

City of Kearney, Missouri
Fiscal Year 2020 Annual Budget

April 1, 2019 to March 31, 2020

Dan Holt, Mayor
Gerri Spencer, Board President, Alderman Ward I
Eric Shumate, Alderman, Ward I
Marie Steiner, Alderman, Ward II
Randy Pogue, Ward II

Approved March 18, 2019, Ordinance 1392-2019
Amended April 1, 2019, with Ordinance 1394-2019

2020 BUDGET MESSAGE AND GENERAL BUDGET SUMMARY, pursuant to 67.010RSMo

Two major events occurred in April, 2018 that will have profound effects on the City of Kearney's future: On April 2nd, Voters authorized \$24.3 Million general obligation bonds with a 1% general sales tax to retire the debt for a new I-35 Interchange at 19th Street; and on April 9th, the man most responsible for this achievement, Bill Dane, passed away after 17 consecutive years of exciting and colorful leadership as Mayor.

Bill Dane's thrilling vision and insatiable desire to make Kearney a better place will endure.

We think Mayor Dane would be proud of the City's accomplishments attained in these past months.

During fy2019, under the new leadership of Mayor Dan Holt, the City Board of Aldermen launched into an aggressive timetable with MoDOT to design and commence construction of the new interchange by Spring, 2020. The Board issued general obligations in the amount of \$3.5 million to advance fund engineering design, utility relocation and ROW acquisition for the interchange, and, to design additional improvements on 19th Street, from Nation Road to 33 Highway, which should also be under construction by the Fall, 2020.

Also in Fy2019, the Board issued COP Financing in the amount of \$7,856,000 to:

- Sewer Plant Headworks (Sewer Plnt Cap Fd) Under Contract
- West Creek Interceptor, Phase II (Sewer Plnt Cap Fd) Under Construction
- Westside Booster Pump Station (Water Plnt Cap Fd) In Design
- 92 Highway Sidewalk Project (Sales Tax Fund) Under Construction

During Fy2019, the Clear Creek Pedestrian trail was completed, and the ribbon cut on the Clear Creek Pedestrian Bridge, connecting Jesse James Park and Mack Porter Park. The Board capitalized on a real estate opportunity and purchased the former Henley John Deere dealership property at 105 West Main Street consisting of a 4,700 sq. ft commercial building that will be shared between the Water and Street Departments, and 36,400 sq ft of land for future development opportunities.

Other projects the Board commenced in Fy2019, that are included in this budget:

- Sam Barr Roundabout Flagpole and Landscaping Under Contract
- Kearney Amphitheater Play Production w/Kearney Holt Projections
- Added Skate Park Equipment
- Expanded Funding for Kearney Enrichment Council
- Installed Maintenance Free Siding at Water Plant

This budget provides for completion of mentioned capital improvements started, as well as the following notable Capital projects:

- New Basement Squad Room & Equip (Fd 010) \$ 100,000
- Amphitheater Entrance and Ticket Bldg (Fd 014) \$90,000
- City's First Street Sweeper (Fd 018) \$240,000
- Way Finding Signs (Fd 029) \$83,000

This budget eliminates the Codes Officer Position proposed in fy2019, but never filled; and creates a new Police Officer position where needs are greater. Also created is a new City Hall administrative position, Assistant Finance Officer, to assist in growing Accounts Payable and Accounting duties. A new full time Street Department position is being created to operate the new Street Sweeper being proposed in this budget. A new Water Laborer position is also being created.

This budget proposes a 3% Salary raise for employees (2% for Positions with >\$55,000 Starting Salary), and step increases to those eligible.

USE TAX AND THE TAX ON TITLING VEHICLES PURCHASED OUT OF STATE

The City of Kearney needs to consider calling an election for the adoption of a Use Tax, or at a minimum, call an election to fix the tax loophole created by a 2012 Court decision disallowing local sales tax on vehicles purchased out of state.

*SB 773 (2018) was signed by Governor Parson on July 5, 2018. This bill provides another extension on the collection of the local sales tax on motor vehicles, trailers, boats and outboard motors purchased from out-of-state dealers or from private sellers and then titled in Missouri. **Municipalities now have until November of 2022 to receive voter approval for the continuation of the collection of the local sales tax for motor vehicles, trailers, boats and outboard motors purchased from private sellers or out-of-state dealers and then titled in Missouri.***

Municipalities that have passed a use tax do NOT need separate voter approval to continue to collect the local sales tax from the titling of vehicles purchased from out-of-state.

The January 31, 2012 Missouri Supreme Court decision, Street v. Director of Revenue, provided that the local sales tax should only be collected on vehicles purchased out-of-state if the city had a local use tax. Prior to this court decision the local sales tax had always been imposed based on the address of the owner.

*Municipalities must seek voter approval to continue to impose the local sales tax on purchases of vehicles, trailers, and out-board motors from out-of-state or person-to-person sales by November of 2018 or lose this revenue stream. **Cities have the option of passing either the use tax or just the continuation of the sales tax on out-of-state vehicles sales to plug the "street decision loophole".***

Passage of the use tax will not only allow cities to continue to collect the local sales tax on vehicles purchased from out-of-state but will also apply the local sales tax to purchases delivered to residents from out-of-state vendors. Collection of the use tax from out-of-state vendors is not universal. Vendors with a nexus in Missouri are required to collect and remit. If the vendor does not collect the tax consumers are supposed to file a use tax return when gross un-taxed purchases exceed \$2000 annually. While the recent U.S. Supreme Court Case South Dakota vs. Wayfair opens the door for states to apply their sale tax to vendors that do not have a physical presence in the state, currently Missouri law still requires vendors to have a physical presence. The Missouri Municipal League expects legislation to be filled in the 2019 legislative session to address this important issue and will follow this issue closely.

(Source: Missouri Municipal League <https://mocities.site-ym.com/page/outofstatevehicles>)

THE OPERATING BUDGET

Fd 010 General Fund Revenues
Line Items on Page 39

Property taxes have been calculated with a 5% to factor reassessment and growth on new construction:

ASSESSED VALUATION GROWTH

Year	Total Assessed Valuation	% Growth	Net Assessed Valuation (Less TIF)	% Net Growth	City Tax Levy	
2019	\$181,644,762	5.0%	\$177,785,655	5.0%	0.6262	Growth Projected
2018	\$172,995,011	4.5%	\$169,319,671	5.4%	0.6262	
2017	\$165,551,755	5.6%	\$160,619,155	5.4%	0.6300	Shoppes TIF Commences
2016	\$156,763,602	4.4%	\$152,454,882	4.3%	0.6300	
2015	\$150,177,143	7.2%	\$146,100,993	5.2%	0.6300	
2014	\$140,095,466	1.1%	\$138,852,190	1.3%	0.6300	
2013	\$138,618,827	1.0%	\$137,117,957	1.0%	0.6300	
2012	\$137,254,529	1.6%	\$135,753,659	1.7%	0.6300	
2011	\$135,041,078	0.1%	\$133,540,208	0.6%	0.6300	
2010	\$134,927,451	0.4%	\$132,801,371	0.4%	0.6300	

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Sales Tax A 3% increase over fy2020 Budget in General Sales Tax has been calculated for **Fy2020**.

SUMMARY OF EMPLOYEE SALARIES & BENEFITS The following is a summary of employee salaries, both part-time and full-time, and the related benefits:

DEPT.	Salary	Soc Sec	Medicare	Work Comp	Health	LAGERS	Full Time	Part Time
C.H.	241,597	14,979	3,503	1,800	33,919	15,029	3.0	5
Court	49,928	3,096	724	400	12,500	3,695	1.0	
Com Dev	145,203	9,003	2,105	4,000	20,000	10,745	2.0	
Police	1,118,046	69,319	16,212	32,000	218,555	96,399	19.0	2
Street	258,110	16,003	3,743	14,000	53,462	19,100	5.0	2
Park	201,555	12,496	2,923	265	26,500	14,600	3.0	2
Water	580,069	35,964	8,411	25,000	105,000	42,925	11.0	
Total	2,594,508	160,859	37,620	77,465	469,936	202,493	44.0	11
Grand Total Salary & Benefits	3,542,881					7.4%	Gen	
budget 2020 payroll and insurance expenses						9.1%	Pol	

- Social Security Employer's Share 6.2%
- Medicare is 1.45% of Salary
- Health Insurance Assumes a 10% Rate Increase on Current Rates
- LAGERS Retirement for **Fy20 7.4% General, 9.1% Police**

(Fy19 7.6% General, 8.9% Police)	(Fy15 10.2% General, 11.7% Police)
(Fy18 7.7% General, 9.0% Police)	(Fy14 10.4% General, 12.7% Police)
(Fy17 7.6% General, 9.3% Police)	(Fy13 11.8% General, 13.3% Police)
(Fy16 8.6% General, 10.3% Police)	(Fy12 12% General, 12.7% Police)

SUMMARY OF INSURANCE The following is a summary of property, liability, and automobile insurance budgeted for Fiscal Year 2020:

	Prop/Liability	Auto Insurance	
City Hall	46,000	0	
Com Dev	0	800	
Police Depart	40,000	8,000	
Street Dept	10,500	9,000	
Park Depart	8,000	1,000	
W&S Admin	<u>46,000</u>	<u>9,000</u>	-
Budget Totals	150,500	27,800	178,300

budget 2020 payroll and insurance expenses

**Fd 010 City Hall Budget
Line Items on Page 40**

Payroll Service 8,300

Building Maintenance 40,000

City Hall & 101 S Jefferson Museum Roof Conklin Foam and Coating Recoat System 12 year Warranty 24,000
 City Hall Roof was replaced 20 years ago, in April 1998, by Singer Roofing for \$20,458—the successor company has offered to recoat the roof and provide a 12 year warranty—the roof has been a good value . Also the Original Museum roof is proposed to be recoated in the same manner (budgeted in Museum Building Maintenance)

Normal Maintenance/Contract Cleaning 16,000

Computer System Maintenance 16,500

MUNIS SaaS 2nd of 3 Year Acctg Sftware \$9,502
 Google Apps for Government 3,100

Training/Meetings 12,000.

- Missouri Municipal League Conference & Mtgs 4,000
- Finance Officer Training—A Davis 1,000
- Missouri City Manager’s Conf—Osage Beach 500
- Staff and Board Members Meetings & Conf. 3,000
- Mileage Reimbursements 1,500

Dues 9,500.

- City Clerks Association/Crt 340.
- Missouri Municipal League 1,400.
- ICMA/MoCMA (Admin) 825.
- Chamber of Commerce 500.
- Clay County EDC 4,000. * Upgrade from Platinum to Diamond Membership 1,500 increase
- MARC 1,900.
- Friends of Jesse James 250.

Legal Fees \$50,000.

Cemetery Maintenance \$14,000.

- \$1000 Trees for New Addition buffer

City Internet Web Page \$6,000.

- City Web Site/Access Kearney/Amphitheater Site

**Fd 010 Non-Departmental
Line Items on Page 40**

Transfer to Wireless Cap for Debt	\$ 54,000. (Museum/Police Trng Room)
Transfer to Park Fund	\$450,690

**Fd 010 Court & Legal Department
Line Items on Page 41**

Legal Services (Prosecutor)	\$22,000
Municipal Judge Services	\$16,200 (\$675 per court Session)
Incode Court Software ASP License	7,500
Includes On-line Web Hosting	
Training/Meetings	1,500
Incarceration Services	\$9,000

**Fd 010 Community Development
Line Items on Page 41**

Engineering budgeted at \$20,000, is for consulting services relative to commercial site plan review not related to streets and storm water, which is funded in the Transportation fund.

Zoning Consulting	\$25,000 Prepare Zoning Update to Downtown Overlay
Training/Meetings	\$6,000 (\$3,000 for Pavlich Attendance of APA National Conference)
Dues	\$1,300 APA, AICP, Floodplain, ICC, City Northland Chamber

**Fd 010 Economic Development
Line Items on Page 42**

Kearney Area Development Council (KADC) Contract \$70,000

Authorized by Resolution 28-2016, the City contracts with KADC to perform economic development services for the City of Kearney at a funding level of \$70,000 annually.

Chamber of Commerce Contract \$30,000

Authorized by Resolution 46-2017, the City contracts with the Kearney Chamber of Commerce to contribute to the annual funding for a full time executive director to coordinate and promote economic activities on behalf of the City of Kearney, to be paid in quarterly installments of \$7,500. The agreement provides the City pay over to the Chamber up to \$60,000 over a two year period, although the agreement also states (the agreement) does not constitute an obligation beyond (the 2019) fiscal year, and the decision whether or not to budget or appropriate funds or to extend (the agreement) for any subsequent fiscal year is solely with the discretion of the then current governing body of the City. The City and Chamber shall each retain the right to terminate the agreement for any cause or no cause upon delivering six (6) months written notice to the other.

During the term of these payments the Mayor shall meet with a representative on the Chamber and the Chamber Executive Director on a monthly basis to coordinate Chamber and City activities for the benefit of the City and the Chamber, unless jointly agreed otherwise.

**Fd 010 Fire House Center for Creative Excellence
Line Items on Page 42**

Kearney Enrichment Council Executive Director Contract \$60,000

Authorized by Resolution 7-2019, the City amended its Executive Director Contract to increase annual funding from \$30,000 to \$60,000 to fund the KEC Executive Director and Administrative functions of that position.

Authorized by Resolution 34-2014, the City has a contract with the Kearney Enrichment Council (KEC) to provide \$30,000 annually for the purposes maintaining a full time executive director to operate, coordinate and promote activities at the Firehouse Center for Creative Excellence; and to coordinate the Missouri Main Street Program. The Firehouse Center is intended to provide multi-generational educational programs focusing on creative arts and business within the community.

Firehouse Community Center –Electricity	\$ 3,000
Firehouse Community Center –Gas	\$ 2,000
Firehouse Community Center –Bldg Maint	\$ 4,000
Kearney Enrichment Council Annual Audit	\$ 4,500

Resolution 33-2014 authorized a contract with the Kearney Enrichment Council to lease the Firehouse Center At 106 South Jefferson in consideration for KEC operating the above mentioned educational programs. The contract provides for the City to continue to pay for gas, electric, water, sewer, trash service and property insurance, as well be responsible for mechanical and structure maintenance.

Resolution 32-2018 amended the building lease agreement to include a provision to pay for prior audits and to pay not to exceed \$4,500 annually for audits for the Kearney Enrichment Council of all its activities. A new expense line item has been created for the Audit fee.

Spark Youth Program Contract Renewal \$30,000

Resolution 36-2015 authorized another contract with the Kearney Enrichment Council to fund the Spark Youth Program at the Firehouse Center, with Annual Appropriations of \$30,000 being appropriated, with a provision for the contract to automatically renew, providing each party with the right to terminate the agreement at any time for any cause upon delivery of 6 months written notice.

**Fd 010 Kearney Historic Museum
Line Items on Page 42**

The Kearney Historic Museum at 101 South Jefferson has been in operation since 2006, the year Kearney celebrated its Sesquicentennial. Operated entirely by volunteers, the museum provides a place to preserve Kearney's history.

Building Maintenance \$10,000

101 S Jefferson Roof Re-Coating: \$7000 Conklin 12 year non prorated warranty
101 S. Jefferson was purchased from Doug Porter in December 2001—he had recently installed a new roof on the building at that time—it has given good service. (This work was deferred from the Fy2019 budget).

City Museum \$6,000
For special events and acquisitions

**Fd 010 Police Department Budget
Line Items on Page 43**

The Police Department consists of 17 officers including the Chief, and 1 civilian employee.

This budget provided funding for 1 new patrolman position, increasing the total number of officers to 18 plus 1 civilian employee. We currently have 1 active part-time officer, although additional funding is budgeted for 2 positions currently vacant.

Equipment Maintenance	\$15,000
Computer Equip & Maintenance	\$107,000
\$20,000 IT Contract Services	
20 Computer Replacements with Laptops with Microsoft Office 2019-\$70,000, 3Google Mail and Apps--\$1,700	
Vehicle Maintenance	\$30,000
Training and Meetings	6,000
PLS On Line Training/Add. Training for Missouri P.O.S.T C.I.T Training for all officers	
Community Policing	2,500
Halloween Safety lights, Sponsor Soccer Team, Safety Handouts	
MARRS 800 Radio Host Fees	10,000
All 800 Radios need to be registered with the 800 MHZ MARRS (Metropolitan Area Regional Radio Host Agency is Kansas City Missouri Police Department. Cost is \$15 per radio per month, for a total of \$4,500 per year.	
Crime Investigations	14,500
(CCIS Drug Squad Contribution-6,500, Evidence supplies, Lab Tests	
Jesse James Contract Labor	\$3,000 (Clay County Officers)
Dispatch Service	\$20,014 (Clay County Sherriff)*
*Currently there is an effort to consolidate dispatching services of Gladstone and Liberty with Clay County. The City of Kearney and the Kearney Fire and Recue Protection District have participated financially in a study recently completed. Clay County provides dispatching services to Kearney at a very nominal expense. With Kearney situated in the heart of northern Clay County our relationship with the County Sheriff's patrol has been vital, and it is recommended to continue to follow Clay County's lead—if Clay County joins, then Kearney joins, if Clay County does not join, Kearney would want to remain with Clay County.	
Gas and Oil	\$45,000
Uniforms	\$18,000
New Equipment	\$15,000
New Patrol Car	\$80,000 2 Cars
Basement Squad Room Remodel & Equip	\$100,000
Architect, Construction, Equipment	

Fd 010 Police Department Budget, Continued
Line Items on Page 43

PATROL VEHICLE FLEET

2018	DODGE Charger	2C3CDXKT4JH222138	POLICE
2018	DODGE Charger	2C3CDXFTXJH323510	POLICE
2017	FORD Explorer Utility	1FM5K8AR0HGD13642	POLICE
2017	FORD 250 4x4 PICKUP	1FTEX1E8XHGD84181	POLICE OLEARY
2017	FORD INTERCEPTOR AWD	1FM5K8AR2HGA13049	977M GRAFF
2017	FORD INTERCEPTOR AWD	1FM5K8AR3HGA17319	984M GARTON
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR4GGA04660	POLICE
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR6GGA04661	POLICE
2016	FORD EXPLORER UTILI (WHT)	1FM5K8AR8GGA04659	POLICE
2015	FORD F-250 TRUCK (WHT)	1FT7X2B63FED69521	POLICE
2014	FORD UTILI INTERCEP (WHT)	1FM5K8AR0EGA14616	POLICE
2014	FORD UTIL INTERCEP (WHT)	1FM5K8AR9EGA14615	POLICE
2013	FORD UTILITY INTERCEP (BLK)	1FM5K8AR3DGC40986	POLICE
2013	FORD UTILITY INTERCEP (WHT)	1FM5K8AR4DGA68709	POLICE
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B80CGA61192	POLICE To Be Replaced
2012	FORD EXPLORER UTILI (WHT)	1FMHK8B82CGA61193	POLICE To Be Replaced
2008	FORD XLT 4X4 EXPLORER(WHT)	1FMEU73E38UB11295	POLICE Transfer to Codes
2003	CARR TRL ATV	4YMUL08143T008246	POLICE
2007	CARR TRL ATV	4YMUL08157M064606	POLICE
2003	YAMA 4WHL ATV BEIGE	5Y4AJ08Y43A000844	POLICE
2002	YAMA 4 WHL ATV 4WHEEL GR	JY4AJ03Y72C036299	POLICE

Fd 010 Solid Waste Budget
Line Items on Page 44

Resolution 22-2012 approved a 10 year contract with Allied Services, LLC to provide residential waste hauling, curbside recycling, and bi-annual bulky item pickups for Kearney citizens. It also provides for services at the Drop off Recycling facility at 504 East 19th Street. The Contract provides for annual increases of 3.5%:

	Jul 1st	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Increase			3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Residential		10.75	11.13	11.52	11.92	12.34	12.77	13.21	13.68	14.16	14.65
Senior		8.75	9.06	9.37	9.70	10.04	10.39	10.76	11.13	11.52	11.93
Additional Cart		2.00	2.07	2.14	2.22	2.30	2.38	2.46	2.54	2.63	2.73

Recycling Roll Offs 150.00 155.25 160.68 166.31 172.13 178.15 184.39 **190.84** 197.52 204.43

The City retains 25 cents per bill per month for trash billing, and with late fees, approx \$13,000 is generated in net revenue to the General Fund:

Contract trash collections	\$537,000
Contractual Payments	<u>\$524,000</u>
Net	\$ 13,000

Recycling Rebate/Mattress Fee Revenue \$1,400 The Allied Contract provides for the City to receive 50% of the value of the recycling materials generated both from the curbside and drop off programs, HOWEVER, during Fy2019, the value of recycling materials went **negative**—the City last received a rebate of \$522 in Apr, 2018. Zero rebate is anticipated. This Revenue line item is also being used to record mattress recycling fees.

Recycling Program	\$42,500
Recycling Drop Site Roll Off Charges	\$23,000
Mattress Recycling	\$ 1,400
Electronics Recycling	\$ 1,250
Household Hazardous Waste Program	\$10,752 (Res 39-2018 \$10,752)
Brush Chipping/Handling	<u>\$ 6,000*</u>
Total	\$42,402

*Street Department has been saving the City thousands \$\$\$ by grinding most all brush, but we must still bring in tub grinder

The **General Fund Balance** is projected to close the Fiscal Year with a \$200,000 surplus over the prior Fiscal Year.

General Fund Balance, Mar 31		Surplus+/-Deficit-		
2017	\$1,472,653			
2018	\$1,711,962	\$239,309		
2019				
Fy19, Jan Fund Balance	\$2,203,087	\$217,910	Fy 19 Projected Surplus	
Total Surplus Identified		\$457,219		

The following Capital expenditures, both new and carryover, are identified to be funded from Surplus Fund Balances accumulated in the General Fund:

Surplus Budget Expenditures, Fy2020				
City Hall Roof			24,000.00	Carryover
Museum Roof (101 S Jefferson)			7,000.00	Carryover
Park Skate Park Equip		(Transfer)	30,000.00	Capital
Downtown Master Planning			25,000.00	Carryover
Police New Computers			70,000.00	Capital
New Police Equipment			15,000.00	Capital
Finish Basement Squad Room			100,000.00	Capital
New Patrol Cars			80,000.00	Capital
		Total	351,000.00	
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Fd 011 DWI/Drug Enforcement Fund
Line Items on Page 44

This fund receives reimbursements from persons convicted of DWI's for expenses related to their arrest. The Fund is restricted to purchase of equipment related to DWI/Drug Enforcement.

Because of the small revenue generated, expenditures don't regularly occur from this fund. The last expenditure from this fund was in fy2016, the Police Department purchased 2 In Car Video Systems, Digital Alley Model DWM 800 with VU HD Kits, costing a total of \$9,040.

Projected revenues are \$2,500 with the \$5,074 Dec 17 fund balance, \$7,500 will be available for expenditure in Fy2019.

\$7,500 is budgeted for purchase of new DWI/Drug Enforcement equipment to be determined later. Needs are new in-car camera replacements.

The fund balance was \$6,764 on 1/31/2019.

Fd 012 Downtown Capital Improvements Fund
Line Items on Page 44

This fund has no balance, revenues or expenditures. This Fund is presented to show complete revenue and expenses for prior Fiscal Years and will be removed from use.

Fd 013 Sales Tax Fund Budget
Line Items on Page 45

As stated on Page 3, 3% increase over fy2019 actual collections in General Sales Tax has been calculated for Fy2020.

This fund is used to separately account for sales tax revenues. Revenue is projected at a \$1,591,100 estimated interest earnings of \$8,000.

Clear Creek Pedestrian Bridge Lease Purchase Financing With approval of Ordinance 1343-2017, the City entered into a 12 year lease purchase agreement with Central Bank of the Midwest, final payment 3/1/2029. The proceeds (\$407,000) provided the City's share of a pedestrian bridge over Clear Creek, connecting trails from Jesse James Park to Mack Porter Park. Cost of the project was projected at \$607,000, with \$200,000 MoDNR grant and balance assumed by the City.

	Principal	Interest	Total
Clear Creek Ped Bridge L/P	31,166.	10,366.25	41,532.

92 Highway Sidewalk Financing The City's share of the 92 Highway Sidewalk, \$375,000, is financed with the West Creek 2/Headworks/Westside Water Pump project for efficiency. Debt was budgeted to pay from the Sales Tax Fund.

Therefore, a transfer to the W&S Sinking Fund (\$42,400) is being budgeted, to contribute to debt retirement of the financing costs of \$375,000.

	Project Total	Grant Funding	City Share
92 Highway Sidewalk Project	\$740,876	\$366,639	\$375,000

92 Highway Sidewalk Improvements (from Grove Street West to Marimack Drive)

Contingency Escrow Amount \$88,363. This amount is remaining For Water/Sewer Line Relocation Costs and other project contingencies.

Shoppes TIF Economic Activity Taxes (EATS) are budgeted for retail businesses locating within the Shoppes at Kearney Tax Increment Financing District at 50% of revenue (Price Chopper has a protected retail sales base of \$15,000,000 to account for existing sales tax revenues prior to its relocation to Shoppes at Kearney in Oct, 2014.)

Transfer EATS to Shoppes TIF \$ 94,500.

The balance of Sales Tax Revenue is transferred to the General Fund:

Transfer to W&S Sinking for 92 Hwy Sidewalk \$ 42,500.

General Fund Transfer \$1,420,500.

Fd 014 Park Capital Improvements Fund
Line Items on Page 45

This fund was created by Ordinance No. 621-93, providing for dedication of park lands by developers. The Ordinance provides for a payment of a fee in lieu of land dedication. Ordinance No. 896-2002 increased those fees to \$325. Per Housing Unit.

The Board waived this fee from FY2011 to FY2015, as an economic development incentive. With the FY2016 budget, funding was restored.

Assuming the total building fee for a single family dwelling remain at \$2000 the duration of Fy2020:

\$325	Park Fee	X 100 Estimated Permits =	\$32,500
\$1,500	Sewer Connection Fee	X 100 Estimated Permits =	\$150,000
<u>\$ 175</u>	W&S Building Permit Fee	X 100 Estimated Permits =	\$ 17,500
\$2,000 Building Permit Total Fee			

\$32,500 from building permits fees has been estimated for Fy2020.

Funds are restricted to be used only for the purchase, development, and improvement of neighborhood park and recreational facilities determined by the Board of Aldermen as being reasonably accessible to the residents of such subdivisions.

AMPHITHEATER PROJECT Such a determination was authorized by the Board of Aldermen with the adoption of Ordinance No. 1057-2006 on 11/6/2006 to a portion of future revenues to debt retirement in order to generate \$350,000 for the Amphitheater project.

Revenues Identified and dedicated to Debt Service:	
Transfer from Surplus	\$ 7,813
Interest	\$ 500
Park Fees	<u>\$32,500</u>
Total Revenue	\$40,813.

Amphitheater Lease Purchase The 2006 Amphitheater Lease/Purchases Agreement shared equally with KCB Bank and the Kearney Trust Company. In October, 2016, the City did a 2% refinancing with KCB Bank, combining 4 other lease purchase financings—the revised obligation for fy2020, (which retires during this Fiscal Year on 3/1/2020):

Amphitheater Lease Purchase, Principal	\$40,000.
Amphitheater Lease Purchase, Interest	<u>\$ 813.</u>
Total Debt	\$ 40,813.

AMPHITHEATER ENTRANCE AND TICKETING BUILDING In fy2019, the Board hired WSKF Architects to design an entry arch and ticketing building for the Amphitheater. Costs to construct this project are budgeted within this fund, utilizing the accumulated balance:

Amphitheater Entrance and Ticket Bldg **\$90,000**

The Balance of this fund was \$190,345 on 1/31/2019.
The projected balance of this fund for Apr 1, 2019 is \$143,300

Fd 015 Fairview Cemetery Fund Budget
Line Items on Page 46

The City has owned and maintained Fairview Cemetery, a 6.5 acre cemetery located at 501 North Grove Street since 1887. Lot fees are \$515 for grave spaces. (Ordinance No. 825-2000).

Interest is estimated \$4,000 with Lots Sales budgeted at \$5,000.

The Cemetery requires subsidies from the General Fund in order to accomplish mowing maintenance. (Cemetery Maintenance Expense of \$14,000 is provided in the City Hall budget--Page 2)

Cemetery Stone Maintenance \$15,000 (Carryover)

A budget carryover from fy2019, requests for proposals were sought to perform Cemetery Stone Maintenance. A number of stones have settled and need leveling and base support.

The balance of this fund was \$230,326 as of 1/31/2019.

Fd 016 Police Training Fund
Line Items on Page 46

Established pursuant to State Statute, a \$2. court cost is assessed against each moving traffic violation.

\$2 Police Training Fee \$1,200

\$1 POST Commission Fee \$1,400

This fund also accounts for a \$1 fee assessed for training administrative court personnel (Judge and Court Clerk), pursuant to State Statute and City Ordinance.

Training/Meetings \$1,400

Fd 017 Park Fund Budget
Page 47-48

The primary revenue source for this fund is a \$450,690 transfer from the general fund.

Cable TV franchise tax \$67,000.

Bill Board Leases \$22,800.

(**Resolution 27-2016**, Lamar of Kansas City will pay the City \$22,800 per year (based on \$5400 for two signs + \$6,000 for two signs in Mack Porter Park) for the life of 10 year lease. Rider #2 to lease 1250-01 reduces the rate of that sign by \$250 per month until such time Lamar has gained permission from adjacent landowner for Lamar to enter and remove vegetation that is blocking visibility to the billboard, after such time, Lamar agrees to return to the original amount of \$5400 per year. Term of lease ends August 1st, 2026.

Two seasonal part time employees for daily park maintenance chores \$16,000

Budgeting for Recreation programs:

Recreation Program **Revenues** estimated at \$78,000

Recreation Program **Expense** estimated at \$75,000

Fees will be proposed by the Park Director, reviewed and approved by the Park Board. Ticket Prices will be proposed by the Park Director, reviewed and approved by the Park Board. Budget amounts have been projected by the Park Department based on a Program Schedule prepared by the Park Director.

The Lion's Club Fireworks \$42,000

Theatre in the Park \$13,200

Kearney Holt Community Theater \$6,000 Lion's Park Play Production

Kearney Holt Productions \$7,200 Kearney Amphitheater Play Production

Park Maintenance \$85,000

New Batwing Finish Mower \$15,404

Christmas Decorations \$5,000

For Maintenance of All City Decorations

Park Capital Improvements \$30,000

Skate Park Equipment

Fall Kid's Day in Jesse James Park \$9,000

This Event continues to be well attended

Fd 017 Park Special Projects

Line Items on Page 48

Budgeting for fy2020 Amphitheater Programming Events is budgeted to break even:

Amphitheater Revenue \$135,000

Amphitheater Event Expense \$135,000

Fd 017 Park Special Projects—Cont.
Line Items on Page 48

Pavilion Lease Purchase In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016) combining 4 other lease purchase financings—the revised obligation for fy2020 is:

Pavilion Lease Purchase Principal	\$12,000.
Pavilion Lease Purchase Interest	<u>\$ 488.</u>
(9 th of 10 Payments)	\$12,488.

The 2016 2% re-financing replaced a \$100,000, 4.5% lease/purchase agreement with the KCB Bank, which helped fund construction of an 11,016 sq ft Pavilion at Jesse James Park on the existing concrete slab surrounding the Amphitheater Concession building costing \$166,470. The obligation retires in FY2021 on Mar 1, 2021.

Resolution 28-2010 authorized contracting with the Knights of Columbus and the Jesse James Festival, Inc. to fund annual payments of \$12,000 to retire the debt on the lease/purchase—those proceeds are expected to come from a sponsorship agreement with North Kansas City Beverage Company. However, if Corporate Sponsorship cannot be maintained throughout the term of the lease, all parties agree they will be financially obligated to pay the following sums on an annual basis: Knights \$2,500, Festival \$5,000, City \$4,500.

PARK Vehicles

2006	CHEVROLET PICKUP	3GCEC14X56G255175	ERIC
2016	Ford F-250 WHITE w/Tommy Lift	1FT7X2B65GED00430	Park W/T-LIFT

Fd 018 Transportation Sales Tax Fund Budget
Line Items on Page 49

In FY2015, the Street Department was moved to the Transportation Fund. Previously, Transportation Sales Tax Funds were transferred to the General Fund as a reimbursement for transportation related expenses budgeted in the Street Department. Also in FY2015, revenues from the Road and Bridge Tax, and Gas & Motor Vehicle Sales Taxes with have similar spending limitations, were moved to this Fund.

The Transportation Sales Tax Fund was created in 1987, by voter approval, to replace Sales Tax dollars used to retire debt on a new sewer plant, and later expanded in 1989 and 1996 to also replace Sales Tax dollars being used to subsidize annual debt payments on water system improvements. In 2001, Voters approved Bonds for the 33 Highway widening project, also using the Sales Tax to subsidize debt for the project— financing for the General Obligation Bond issue assumed this sales tax would continue to free up Sales Tax dollars.

Transportation Sales Tax Funds are restricted to be expended for transportation purposes as defined in the Statutes as: “transportation purposes”, financial support of a public mass transportation system including, but not limited to, the development and operation of bus, para-transit, and fixed-rail and light-rail transit systems; the construction, reconstruction, repair and maintenance of streets, roads and bridges within a municipality; the construction, reconstruction, repair and maintenance of airports owned and operated by municipalities; the acquisition of lands and rights-of-way for streets, roads, bridges and airports; and planning and feasibility studies for streets, roads, bridges, and airport”

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 49-50**

Gas and Vehicle Sales taxes are governed by the Missouri Constitution, which limits the expenditure of such funds as provided Constitutional provision 30(a)1.(2). to be used “solely for construction, reconstruction, maintenance, repair, policing, signing, lighting and cleaning roads and streets and for the payment of principal and interest on indebtedness on account of road and street purposes...”

Road and Bridge Taxes are collected and distributed by Clay County from a property tax levy and also partially from sales tax monies. Pursuant to a Settlement Agreement with Clay County (Resolution 23-2012), the City receives Road and Bridge taxes, directly from Clay County, and indirectly from the Kearney Special Road District by virtue of an intergovernmental agreement between the City and Road District (Resolution 13-2008). Road and Bridge Taxes are used for road and bridge purposes and may include certain storm water control projects off rights of way that are directly related to the construction of roads and bridges but not limited to, constructing, improving, or repairing streets, avenues, or alleys of such political subdivision.

Transportation Sales Taxes	\$730,800	
LESS EATS	(47,250)	\$683,550
Gas and Vehicle Sales Taxes		\$345,000
Road And Bridge Tax, City Share	80,000	
Kearney Road District (by Contract)	190,000	\$270,000
Interest		\$ 16,000
Total Net Revenue		\$1,314,550.

Other notable expenditures:

Electricity for Street lights	\$130,000
Engineering	\$40,000
Building Maintenance	\$100,000
Clearspan Salt Storage Building	\$71,000
½ Costs of 105 W Main Remodel	\$20,000

Street Maintenance \$530,000**

**Project List to be Submitted & Approved at a later date.

Tentative Distribution:

• Slurry Seal	\$ 80,000
• Asphalt/Concrete Cut & Patch	\$180,000
• Crack filler, Cold Patch, Mudjacking sidewalks	\$ 40,000
• Mill and Overlay	\$200,000
• Contingency	<u>\$ 30,000</u>
	\$530,000

**Fd 018 Transportation Sales Tax Fund Budget—Cont.
Line Items on Page 45-50**

Storm Drainage Maintenance \$100,000
Shadowbrook Pipe Relining

Sidewalk Maint-50% Program \$5,000

- It is recommended the City fix its reimbursement amount at \$3.50 per sq ft., half the normal cost of sidewalk tear out and replacement, and eliminate the requirement for property owners to take bids. This amount can be reviewed annually and adjusted with the market price.

Salt and Sand \$ 25,000
New Equipment \$ 5,000

New Vehicles \$137,000

Ford F350 4X4 Diesel w/Stainless Bed, Spreader & Plow \$65,000
(Replaces 2001 F-350 VIN 3830))
Ford F550 4X4 Diesel w/Stainless Bed, Spreader & Plow \$72,000
(Replaces 2002 F-550 VIN 9232)

Tymco600 BAH Regenerative Air Sweeper \$240,000
Per State Bid (From Surplus Fund Balance)

Pursuant to an agreement with MoDOT the City will assume street cleaning responsibilities for 93 and 33 Highways after the Interchange is completed. We want to get an early start—we have long wanted a street sweeper. It will be housed in the 105 West Main building.

Street Department Vehicle and Equipment Inventory

2008	FORD F250 4X4	1FTNF21548EE36357	STREET
2008	FORD F550 4X4	1FDAF57RX8EA36101	STREET
2006	FREIGHTLINER M2 106	1FUBCXCS66HV62560	STREET
2005	FORD F550 165 SD REG	1FDAF57P05ED16667	STREET
2002	FORD F550 4X4 Dump	1FDAF57F02EC89232	STREET Replace
2010	Doolittle 20' Flatbed Trlr	1DGRS2028AM089573	STREET
2001	FORD F 350 4X4 Dump	1FDWF37F01EC83830	STREET Replace
1999	CHEVORLET C&C	1GBJK34J5XF071371	STREET
1996	CHEVROLET BUCKET,BOOM TRUCK	1GBJC34R2TE184651	STREET
1989	CRAFCO CRACK FILLER	TANK 8950040P	STREET

The **Transportation Fund Balance** has grown by \$452,000 since FY2015, and with a projected \$100,000 surplus for FY2019, \$448,000 of that surplus is budgeted for expenditure in FY2020 budget:

Transportation Fund Bal, Mar 31		Annual Surplus+/-Deficit-	Cumulative	
2015	\$517,587			
2016	\$787,534	\$269,947	\$269,947	
2017	\$807,674	\$20,140	\$290,087	
2018	\$969,648	\$161,974	\$452,061	
2019				
Fy19, Jan Fund Balance	\$943,170	\$100,000	Projected Surplus	
Total Surplus Identified		\$552,061		
The following Capital expenditures, both new and carryover, are identified to be funded from Surplus Fund Balances accumulated in the Transportation				
Salt Dome			71,000	Carryover
New Vehicles			\$137,000	Capital
Ford F350 4X4 Diesel w/Stainless Bed, Spreader & Plow				
Ford F550 4X4 Diesel w/Stainless Bed, Spreader & Plow				
Street Sweeper			\$240,000	Capital
Tymco600 BAH Regenerative Air Sweeper				
Total Surplus Budgeted for Expenditure			448,000	

**Fd 019 Capital Improvements Sales Tax Fund
Line Items on Page 51**

The ½ cent capital improvement sales tax was approved by voters in February 1997 to be collected for a seven year period to fund the Meadowbrook Drive box culvert, 19th and 33 intersection widening and 92 Highway widening.

In August, 2001, voters approved the removal of the sunset provision and authorized the continued collection of this tax to Issue debt for completion of the 33 Highway and 92 Highway widening projects.

In August 2014, voters approved the 2015 Watson Drive Bond Issue and Refinancing, which contemplated continuation of these funds being dedicated to retiring General Obligation Bonds, which consumes most of the revenue generated by this ½ cent capital improvements sales tax:

Sales Tax Collections	\$730,800	
TIF EATS	47,250	
Transfers to Fund 055	\$630,000	To Retire 2015 G.O. Highway Bond

Fund 020 Water and Sewer Revenue Fund Budget
Line Items on Page 52-53

This Budget provides for the operations and administration of water and sewer plant services. This budget provides funding for 1 new position for the Water Department Distribution to help accommodate the growing service demands on the department.

The City operates its own water plant supplied by three water wells situated at the north end of Mack Porter Park. The plant capacity of 1 MGD is easily surpassed in the summer months—peaks are met with additional purchases of water from Kansas City. The City has a contract with Kansas City (Ordinance 820-2000) for up to 2.9 million gallons per day, which is the City's projected need in the year 2030.

A 5% Water and Sewer Rate increase is proposed to be implemented with this budget listed below as “NEW” Rates. The last increase was in January, 2018, include a Senior Discount of \$4 per month, itemized below as “OLD” Rates:

Water and Sewer Rates	NEW	OLD	Water	
			Service Connecti	Meter Size
Water Min. Charge	\$8.95	\$8.52	\$5.00	Standard 5/8"X3/4"
Next 1000	\$7.81	\$7.44	\$9.00	1"
All additional	\$7.00	\$6.67	\$17.50	2"
			\$60.00	4"
Sewer Min. Charge	\$8.63	\$8.22	Sewer Service Connecti on Fee	Meter Size
Next 1000	\$5.48	\$5.22	\$5.00	5/8"X3/4"
All additional	\$4.87	\$4.64	\$9.00	1"
			\$17.50	2"
Average 5000 Gallon Bill			\$60.00	4"
Water	\$42.77	\$40.97		
Sewer	\$33.73	\$32.36	Difference	
TOTAL	\$76.50	\$73.33	\$3.17	
Less Senior Discount	-\$4.00	-\$4.00	\$0.00	
Senior Rate	\$72.50	\$69.33	\$3.17	
Water Rates Budget 2020 Water 5% Sewer 5%				

Fund 020 Water and Sewer Revenue Fund Budget--Cont
Line Items on Page 52-53

W&S Administration.

Transfers to Water & Sewer Sinking Fund \$880,200
 For Debt Retirement including 2018 West Creek/Headwks/Westside Booster COP

Computer Software \$24,000
 Google Mail and Work Order System-----6,000
 Cloud based Utility Billing System Annual Subscription Fee 7,560

Meter AMI System Lease/Purchase (7th yr of 10 yr) \$113,780
 Principal \$106,086.
 Interest \$ 7,694.

*In Apr, 2013, (Res 16-2013)The City executed a 10 year Lease/Purchase Financing with US Bank at a 1.89% Interest Rate and executed an agreement with HD Supply (Res 11-2013) to acquire Sensus new water meters and data collectors having wireless communication capability to retrieve meter readings at City Hall, with final payment May 15, 2023.

Water Plant

Plant Maintenance \$195,000
 ½ Costs of 105 W Main Remodel \$20,000
 Filter Valve Replacement 115,000 (Carryover)

Distribution Maintenance \$150,000

Water Line Replacement Projects Identified Candidate water line replacement projects that continue to plague the City with frequent water line breaks—these are estimated costs, based on \$80 per foot price:

1) Lawrence Street—Clark St. East to N. Grove 1094' @ 80 per foot	\$90,000
2) North Grove Street—Washington St North to Lawrence—700'	\$65,000
3) 8 th Street—Prospect to Marguerite—714'	\$65,020
4) 7 th Street—Ada to Margurite—450'	\$40,000
5) Ada Street—92 Hwy to 8 th Street—710'	\$60,000
6) 9 th Street—Prospect to Marguerite—720'	\$65,000

Equipment Maintenance \$40,000
 Dues (Increased for Mo Rural Water Association Dues) \$ 2,100

Water Tower Maintenance \$191,002

Utility Services Contract

Westwood 1.5 MG Tower \$160,170

- Annual fees for a maintenance contract with Utility Service Company for Hills of Westood 1.5 MG hydropillar located at 14901 NE 162nd Street. The Agreement, dated Jun 2017 (Resolution 34-2017), This agreement has not been activated, waiting for the West Booster Pump Installation.

Fd 020 Water and Sewer Revenue Fund Budget, Continued
Line Items on Page 52-53

Utility Services Contract 10th year of Agreement \$30,832
 I-35 Water 250,000 ga. Spheroid Tower \$14,156
 Variform 500,000 gallon standpipe \$16,676

- Annual fees for a maintenance contract with Utility Service Company for I-35 Water 250,000 ga. Spheroid Tower, and the Variform 500,000 gallon standpipe, dated May 2010 (Resolution 13-2010) The contract provides that in years 8-10, the annual maintenance shall be reduced to \$30,832 (\$14,156 & \$16,676 respectively), after retiring the capital cost of painting and repairs made in 2010 and 2011. The Contract provides for all maintenance of the towers, including power washing as may be needed to remove dirt, mold and mildew from the exterior finish. In year 11 and every third anniversary thereafter, the adjustment of the annual fee shall be limited to 5% per annum. It should be noted the contract excluded prevailing wages and specifically states the City should contact Utility Service to recalculate fees.

Kansas City Water (Increased demand and Plant Peaking) \$375,000

Meter Set Parts \$110,000

Sewer Plant

Electricity	\$140,000
Plant Maintenance	\$25,000
Collection System Maintenance	\$25,000
Lift Station Maintenance	\$35,000
Clean grease, repair pump, electrical controls, etc.	
Clear Water Disconnect Program	\$40,000
Sludge Hauling/Handling	\$70,000
• Greg Rhodus Hauling Contract	
Treatment Chemicals	\$38,000
• Polymers used with the Rotary Fan Press	
Equipment Maintenance	\$40,000
New Equipment	\$ 5,000

Water and Sewer Vehicle Inventory

2013	FORD F150 REG CAB #5	1FTMF1EM8DKF21320	WATER
2013	FORD F150 REG CAB #4	1FTMF1EM1DKF21319	WATER
2006	FORD F250 SUPERCREW	1FTSX21556ED85139	WATER
2004	CHEVROLET PICKUP	1GCEK19V54Z305144	SEWER
2003	FORD PICKUP	2FTRX18W93CA71017	WATER-JAY
2001	CHEVROLET PICKUP C1500	1GCEC14V71Z214120	WATER
1991	FIELD GYMMY	1GDL7H1J7MJ502773	SEWER
1997	GILLESPIE 5X10 TRL GENERATOR	1G9US1014VP178038	WATER
2013	DECKOVER TRIL	4YMFB2027DM004446	WATER
2007	TRAILERMAN FLAT-BED TRAILER	5L3CX18297L001173	WATER
1990	HMDE 2 WHL TRAILER	DRX000135339MO	WATER

Fd 022 Meter Deposit Fund Budget
Line Items on Page 54

This fund accounts for handling of the \$75 residential and commercial meter deposits..

With the implementation of new water billing software, the accounting procedures will change, showing Meter Deposits as a Liability rather than an Asset. Meter Deposit money is not truly a revenue for which the City has discretion over spending, but an obligation of the City to hold and return to Customers.

Therefore, Meter Deposit receipts are booked as an increase in Meter Deposit liability and refunds become a reduction in Liability.

Interest earnings are credited directly into Water and Sewer Revenue Fund, or transferred to Water and Sewer Revenue Fund.

Cash Balance of the Meter Deposit Fund was \$231,052. on 1/31/2019, with a Meter Deposit liability of \$223,025 (3,541 Customer Deposits), based on a Meter Deposit Registry, dated Feb 16, 2019.

Fd 024 Water Plant Capital Improvements Budget
Line Items on Page 54

This fund was created to manage water connection fees collected.

Ordinance 831-2000, passed August 21, 2000, adopted a new meter set policy setting fees at \$2,460 for normal sized meters. The City determined that new construction should be responsible for a portion of the Kansas City Water project.

Collection of this fee has been suspended since 2009 with the adoption of Ordinance 1104-2009, reducing all fees on building permits. Subsequent Ordinances 1127-2010, 1162-2011, 1165-2011, 1177-2011, 1197-2012, 1231-2013 have sustained this suspension. Currently, 1231-2013 caps the total building fees, which includes connection fees, at \$2,000, which is distributed \$1,500 sewer connection, \$175 to W&S Revenue Fund to contribute to meter parts, and \$325 to Park Capital Improvements.

Westside Booster Pump Station Project

In FY2019, this fund received \$487,300 to construct the Westside Booster Pump.

A contract was authorized with Lamp Rynearson Engineers to design the pump station at a cost of \$73,000.

Engineering (Balance)	40,000
Westside Booster Pump Station	\$414,300

The Westside Booster Pump Station is designed to provide redundant water pressure and fire flows to the west side of I-35 service the residential subdivisions of Cedarwood, Hills of Westwood, Oakwood, Cottonwood Creek, and the commercial area of Innovation Business Park.

Fd 024 Water Plant Capital Improvements Budget--Continued
Line Items on Page 54

The City executed a contract with Utility Service Company to repair and paint the 1.5 MG hydro pillar located in Hills of Westwood. The Westside Booster Pump Station will permit this tower to be removed from operation in order for those repairs to proceed.

The project consists of a series of pumps equipped with variable frequency drives (VFDs) to maximize pump efficiency. Normally only one pump will operate. During fire flows, three pumps would be in operation. (One pump will be redundant.) This will achieve a fire flow rate of 1,000 gpm to the west side while maintaining system pressures above 40 psi.

The fund had a balance of \$471,508. on 12/31/2018.

Fd 025 Sewer Capital Improvements Fund Budget
Line Items on Page 55

Revenues \$150,000 in permit fees has been budgeted assuming \$1500 from 100 building permits. \$4,000 interest on existing fund balance/\$87,000 Interest on Bond Proceeds

2018 West Creek Phase 2/Sewer Plant Headworks Bond Proceeds for the West Creek Phase 2 and Sewer Plant Headworks projects were received into this fund in FY2019 in the amount of \$6,315,850.

2018 Sewer Capital Projects

Engineering	\$130,000
Sewer Plant Headworks	\$4,438,013
West Creek Interceptor, Phase 2	\$ 170,000 (Completion End of Mar, '19)

Rotary Fan Press Capital Lease Purchase On February 2nd, 2015, the Board of Aldermen approved Resolution 8-2015, authorizing a \$400,000, 10 year, 2.07% Capital Lease/Purchase with U.S. Bancorp for acquisition, installation and construction of related improvements for a rotary fan press dewatering system. The final maturity is February 27, 2025.

	Principal	Interest	Total
Rotary Fan Press L/P	39,588.	4,723.	44,311.

The Balance of Revenue from Sewer Connection fees, \$105,689, will be transferred to the W&S Sinking Fund for Debt Retirement on the Sewer Capital Improvement projects, West Creek Interceptor, Ph II, and the Sewer Plant Headworks.

**Fd 028 Highway Construction Fund Budget
Line Items on Page 56**

This fund was created with the sale of \$7,865,755 G.O. Bond issue approved by voters in August, 2001 for the purpose of funding the 92 and 33 Highway widening construction projects.

Later, this fund was used for accounting for the Bennett Boulevard Construction project, the 19th Street Bridge Replacement project and for numerous smaller street capital projects.

The fund has been reserved for Street Capital projects.

Revenues

Contract with Westside CID Annual Payment 7 of 12 \$74,382

In fy2013, the City loaned the Westside CID \$700,000 at 4% Interest (Res. 17-2012 & 18-2012) to construct Bennett Boulevard to Pilot Travel Center. Pilot Travel also contributed \$256,426 to the project, which totaled \$1,161,463. This fund is receiving annual payments of \$74,382 from the Westside CID loan, which will be retired in 3/1/2025. (Payment #7: Applied to Principal: \$55,785., Interest Earnings \$15,597, Balance Owed City After this payment: \$331,137.)

Interest \$ 2,400

Expenditures

I-35 Landscaping Maintenance \$9,000

For maintenance of the I-35/92 Beautification Project. It is proposed to contract with a mowing/landscaping company to water and maintain the plants and mow the areas—with anticipated construction occurring at the interchange, the scope of maintenance will likely change. (Account Moved from the Capital Improvements Sales Tax Fund)

Sam Barr Roundabout Flag Pole & Landscaping (Carryover) \$35,000

Washington Street Sidewalk Construction (Carryover from Fy2019) \$98,000

Street Overlays \$65,000

I-35 and 19th Street Interchange Project Approved by voters in April, 2018, \$24.3 million in general obligation bonds were authorized to design and construct the I-35 and 19th Street Interchange--accounting is set up within this fund for bond proceeds revenues and capital expenditures.

Relative to the I-35 and 19th Street Interchange, the City executed two agreements with the Missouri Highways and Transportation Commission (MoDOT) with Ordinance 1366-2018:

MoDOT Cost Share Agreement 2018-04-42243, Project J4I2006, provides funding up to a maximum of 50% to the total project cost of the I-35 and 19th Street Interchange, estimated to cost a total of \$22,053,040 (\$2.5 Mil available State FY2020, \$2.5 Mil available State FY2021, and \$3.21 available State FY2022, with \$1.78 Mil available from Kansas City District budget). The City shall front costs if necessary. The City shall be responsible for balance of the total project in excess of twenty million dollars.

The City shall deposit \$1,437,359 to cover preliminary engineering and environmental assessment costs, and remit a check \$1,117,000 to cover right of way acquisition and utilities costs upon Acquisition Authority Date (A-Date). The entity shall remit \$17,716,983 to cover estimated construction costs prior to the Commission's advertisement for project bids.

**Fd 028 Highway Construction Fund Budget
Line Items on Page 56—Cont.**

I-35 and 19th Street Interchange Project—Cont.

MoDOT Municipal and Maintenance Agreement 2018-04-43590, Project J4I2006. Describes the City's maintenance responsibilities: the City shall maintain all continuous street lighting within the project., , shall be responsible for any utility locate request relative to the continuous lighting, shall own and maintain street signs including illuminated street signs, shall maintain pavement markings within the project, shall be responsible for maintain public improvements on 19th Street excluding the bridge, ramps, traffic signals, traffic signs or basic intersection lighting.

City shall maintain all sidewalks and shared use paths constructed or in place on 19th Street, Route 92 and Route 33. City shall maintain vegetation, including all grassy areas, paved surfaces, bridge slop protection and any landscaping items, on 19th Street, Route 33, Route 92 (including the Sam Barr and Nations Road roundabouts), and inside the I-35 ramps at Route 92 and 19th Street Interchanges (triangular areas between the ramps and I-35), including litter removal, mowing, trimming, weed control. The City shall be responsible for machine or chemical removal of all snow and ice along the traveled portions of 19th Street within the limits of I35 ROW.

The City shall be responsible for sweeping roadway surfaces and curbs of 19th Street, Route 92 and Route 33 two times annually, Spring and Fall. The City shall be responsible for maintaining the storm drainage system installed on Route 33, from Route 92, south to 19th Street.

All of these responsibilities begin once the I-35 and 19th Street Interchange is opened to traffic.

In FY2019, an initial Bond issue for design, utility relocations and ROW acquisitions generated proceeds of \$3,573,409, which were deposited within this fund with \$1,437,359 being paid to MoDOT for the Interchange engineering design, pursuant to Ordinance 1366-2019, approving MoDOT Agreement 2018-04-42243.

That agreement provides for a 50% cost share between the City and MoDOT for design and construction of the 19th Street Interchange, with MoDOT participating up to \$10,000,000, and with the City advance funding the project. The Commission will provide \$8,218,302 for reimbursements to the City of 50% of expenditures, which will become available as follows:

\$2,500,000 available in State FY2020, Commencing October 1, 2019

\$2,500,000 available in State FY2021, Commencing October 1, 2020

\$2,500,000 available in State FY2021, Commencing October 1, 2021

\$3,218,302 available in State FY2022, Commencing October 1, 2022

The remaining \$1,781,698 will be paid from the MoDOT Kansas City District budget.

The City shall be responsible for the remainder of the total project costs not paid by the Commission.

During FY2020, a second Bond Issue is contemplated to be issued, likely for the full amount of the City's remaining authorization of \$20.8 million. During FY2020, it is also contemplated the City shall start receiving the first reimbursements from MoDOT up to \$2.5 million.

Budget Expenditures within the initial bond issue are as follows:

MoDOT Payment for UT Relocation & ROW Acq (per Contract)	\$1,117,000
Engineering Design of City Projects (Nation Rd Roundabout & 19 th & 33 Hwy)	\$710,828

Budget Expenditures from second Bond issue:

I35 & 19 th Interchange Constr Escrow (per MoDOT Contract)	\$17,716,983
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**Fd 028 Highway Construction Fund Budget
Line Items on Page 56—Cont.**

I-35 and 19th Street Interchange Project—Cont.

Note: The Nation Road Roundabout and 19th and 33 Improvements will be programmed to start construction in September, 2020, so those projects will be budgeted into the Fy2021 budget commencing Apr 1, 2020.

FY2021 Budget: Nation Road Roundabout/19th & 33 Hwy Improvements \$6,746,676

The Highway Construction Fund had a balance \$2,153,334 on 12/31/2018

**Fd 029 2015 Street Bond Budget
Line Items on Page 57**

The 2015 Street Bond Fund was created to track expenditures of Bond Proceeds for construction of outer road Watson Drive, from Shoppes at Kearney south to 19th Street, and 19th Street widening improvements.

Interest Revenue	\$2,000	
Way Finding Signs	\$83,000	
New Sidewalk Construction (\$98,000 also budgeted in Fund 028)	\$52,000	Budget Carryover

1. Washington Street (Prospect to Grove Street)

Fund Balance on 1/31/2019 was \$133,297

**Fd 030 Water & Sewer Sinking Fund Budget
Line Items on Page 58**

This fund is used to retire the 2001 DWSRF Revenue Bonds, 2013 Clarifier COP Issue, and the 2018 COP Bond Issue (that provides funding for West Creek Ph II, Sewer Plant Headworks, Westside Booster Pump Station, and 92 Highway Sidewalk Project)

Revenue Transfers		Annual Amt	Monthly Transfer
020 W & S Revenue Fund		880,200	73,350
025 Sewer Plnt Cap Fund		105,689	8,807
013 Sales Tax Fd	92 Hwy Sdwk	42,400	3,533
Total Revenue		1,028,289	

X:/Jim/Budget/Budget 2020 Fund 30 Bond Schedule

Debt Obligations	Principal	Interest	Fees	Total
2001 DWSRF Water Bonds	180,000	23,581	2,753	206,334
2013 Sewer Clarifier COP	345,000	117,838	3,500	466,338
2018 West Crk/Hdwks COP	30,000	232,588	4,000	266,588
Total	555,000	374,006	10,253	939,259

X:/Jim/Budget/Budget 2020 Fund 30 Bond Schedule

The **2001 DWSRF Water bonds** financed: 1.5 MGD Tower, Related 16" and 12" Water Main Extensions from the Water Plant, under the Interstate and along the dirt lane to the site in Hills of Westwood, the Jesse James Farm Road 18" Water Main to the Kansas City connection point at 128th and Somerset Road, the Metering Station and Related SCADA Improvements. The improvements enabled the City to contract with the City of Kansas City to provide a daily accessible water supply of 2.9 million gallons.

2013 Sewer Clarifier COP Issue In 2013, the City approved Ordinance 1218-2013, authorizing a \$4,800,000 Certificates of Participation (COP) Lease Purchase Obligation which accomplished the following:

Refund the 2004 W&S Rev Bond Issue (Fd30 debt)	\$494,842.50
Refund the KC Water Agreement (Fd20 debt)	\$888,195.10
Sewer Clarifier Project	\$3,027,822.20
Water Plant Filter Wash Basin & Generators	\$300,000.00
Costs of Issuance	\$89,140.00

The 2013 Sewer Clarifier COP Issue retires 3/31/2027 and the overall true interest cost (TIC) is 3.45%. To aid in marketing this issue, the City obtained its first bond rating from Moody's Investor Service. Moody's assigned an "A2" rating to this Lease/Purchase financing. Moody's also issued an "A1" Rating on the City's outstanding 2001/2005 Highway Construction General Obligation Bonds.

2018 L/P WEST CREEK PH 2/SEWER HEADWORKS/WESTSIDE WATER PUMP STATION On July 2, 2018, the Board approved Ordinance 1369A-2018 authorizing issuance of \$7,360,000 in COP Debt with a true interest rate of 3.2% for the purpose of funding: West Creek Ph 2 Interceptor, Sewer Plant Headworks, Westside Water Booster Pump Station and 92 Hwy Sidewalk Project. Relative to this issue, on June 27, 2018, Moody's Investors Service upgraded the city's GOULT rating to Aa3 (from A1), and the rating on appropriation debt for more essential purposes (COP Debt) to A1 (from A2)

Fund Balance on 11/31/2018 was \$564,398.

Fd 031 Water & Sewer Reserve Fund Budget
Line Items on Page 59

Required by the City's Revenue Bond Agreements, this fund must maintain a minimum balance of \$100,000 for the 1996 Revenue Bond issue.

It had a \$191,325. balance, as of 1/31/19.

Fd 032 Water & Sewer Depreciation Fund Budget
Line Items on Page 59

Also required by the City's 1996 Revenue Bond Agreements, this fund must maintain a minimum balance of \$35,000. It had a \$59,117 balance as of 1/31/2019.

Fd 040 Water and Sewer Obligation Fund Budget
Line Items on Page 59

This fund retired General Obligation Bond debt on 1997 sewer capital improvements. The issue was retired 1/1/2017 (FY2017).

As was planned with the approval of the 2015 Watson Drive G.O. Bond Issue (approved by voters in August, 2014), the 5 cent property tax levy revenue line item, will moved to Fund 055, 2015 G.O. Bond Fund.

This fund has a zero balance with no activity budgeted.

Fd 055 2015 G.O. Highway Bond Fund
Line Items on Page 60

This debt fund was created to retire 2001 General Obligation Bond of \$7,915,000 for the Highway 33 Widening Improvements and for 92 Highway. During Fy2006, these bonds were re-financed, lowering the net interest cost to 3.9% from 4.99%, called the 2005 Bond Issue.

During Fy2015, (August , 2014), voters approved a refunding of the 2005 Bonds and issuing an additional \$5,250,000 to extend the Shoppes at Kearney Road (Watson Drive) south to 19th Street, and widen West 19th Street to three lanes.

The \$9,290,000 Refunding (4,060,000) and New Financing (5,320,000) was completed on February 2nd, with Ordinance No. 1275-2015, being sold at competitive bid to FTN Financial Capital Markets at a True Interest Cost (TIC) of 2.108763%, which also produced a Net Present Value (NPV) savings of \$357,875.52 on the Refunding of the 2005 Bond Issue. The Bond Issue runs fourteen (14) years and its final maturity is 1/31/29

To finance this debt, it was assumed that the Capital Improvements Sales Tax would grow at an annual rate of 1%. Also assumed, the full amount of the 5-cent property tax debt levy previously funding the 1997 W & S General Obligation bond debt for the Sewer Plant would be dedicated to retirement of the 2015 G.O. Bonds. Also, contributions from the Sales Tax Fund make up the difference, which is not required in this budget year.

Fd 055 2015 G.O. Highway Bond Fund--Continued
Line Items on Page 60

These 2015 G.O. Bonds initially carried A1 rating by Moody's Investment Services, which was upgraded by Moody's to Aa3 on Jun 28, 2018

Revenues for Fund 055 consist of Transfers from other funds as follows:

Capital Improvements Sales Tax	630,000.
Property Tax (5 cent levy from W&S Oblig)	87,000.
Interest	<u>14,745.</u>
TOTAL REVENUE	731,745.

Expenditures

	Principal	Interest	Fees	Total Expense
2015 G.O. Hwy Rfd Bonds	555,000	173,513	2,500	731,013.

Fd 056 I-35 and 19th Street Interchange Bond Fund
Line Items on Page 61

This debt fund was created to account for collections of a new 1% Sales Tax approved by Voters on April 3, 2018 dedicated to retire up to \$24,300,000 in General Obligation Bonds.

Ordinance 1356-2018 authorized the election and 1365-2018 authorized the sales tax increase until December 31, 2038, or until the financing of the I-35 and 19th Street improvements are paid in full, restricting the expenditure of the new 1% sales tax to debt retirement.

On August 6, 2018, the Board passed Ordinance 1373-2018, authorizing the issuance of \$3,500,000 general obligation bonds to pay for engineering design, ROW acquisition and utility relocations for the I-35 and 19th Street interchange, and related projects.

On July 16, 2018, Moody's Investors Service reviewed and assigned a rating of Aa3 to this 2018 G.O. Bond Issue.

Revenues	1% Sales Tax	1,600,000.
	Interest	<u>5,000.</u>
	TOTAL REVENUE	1,605,000.

Bond Payments	Principal	Interest	Fees	Total Expense
2018 G.O. I35/19 th Bds	125,000	128,519	3,500	257,019.
2019 G.O. I35/19 th Bds	685,000	650,000	12,500	<u>1,347,500.</u>
		Total		1,604,519.

*Proposed

Fd 061 Inmate Security Fund
Line Items on Page 62

Pursuant to Ordinance 1206-2012, the City has imposed a \$2 surcharge for violation of municipal ordinance to be placed into an "Inmate Security Fund" pursuant to Section 488.5026 RSMo. The Funds generated by such fee shall be limited to the purchase and maintenance of live scan fingerprinting devices for the City.

The Police Department secured grant funding in Fy2019 to acquire LiveScan equipment. This fund can be used to pay for maintenance and operation (computer services) relative to its operation and connection to national law enforcement databases.

\$1,100 is budgeted for revenue.

Expenses

Biometric Verification Equipment Maintenance (Electronic Fingerprinting)	\$6,000
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The Fund had a fund balance of \$6,141 on 1/31/19.

Fd 065 Wireless Capital Improvement Fund
Line Items on Page 63

This fund was created to account for the Cellular Telephone Settlements and the Subsequent Gross Receipts Taxes (Franchise Tax) paid by the Cellular Telephone Companies.

FY2020 CELLULAR FRANCHISE TAX

Verizon	35,000
AT&T	35,000
Sprint	14,000
<u>T-Mobile</u>	<u>5,650</u>
Total Revenue	89,650

The revenue projections are 4% lower than actual revenues collected in FY2018.

Fd 065 Wireless Capital Improvement Fund—Continued
Line Items on Page 63

Transfer from General Fund 54,000 Debt Retirement Contribution

675 West 92 Highway Police Station In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016), refinancing a 2009 \$1,000,000 4.45% Lease Purchase used to acquire and remodel the Police Station at 675 West 92 Highway. Maturity is 3/1/26:

Expenditures

	Principal	Interest	Total Expense
2016 Police Station L/P	76,000.	9,435..	84,435.

Lease/Purchase Financing for Police Station/Museum Remodel In October, 2016, the Board of Aldermen authorized a 2% refinancing with KCB Bank, (Ordinance 1314-2016), Matures 3/1/2026.

The refinancing combined 4 existing lease/purchase obligations, although bundled into a single financing instrument, separate debt schedules were prepared to continue debt retirement within their respective funds:

- Amphitheater, Fund 014, Park Capital Improvements
- Pavilion, Fund 017, Park Fund
- West Creek, Fund 025, Sewer Plant Capital Improvements
- Police Station, Fund 065, Wireless Capital Improvements
- 103 E Washington Museum/Police Training Room Fund 065 Wireless Cap Imp

Expenditures

Expense	Principal	Interest	Total
2016 Museum/Police Training L/P	50,000.	7,544.	57,544.

Fd 071 PCEC TIF Capital Projects
Line Items on Page 64

The fund was created to track accounting activity concerning the TIF or Tax Increment Financing for the Platte Clay Electric corporate headquarters facility. The TIF Plan expires September 5, 2018, and all projects will have been successfully completed. Steps will be taken during Fy2019 to close out the TIF Plan and redirect Payments in Lieu of Taxes to the respective taxing jurisdictions.

Fd 073 Shoppes TIF
Line Items on Page 64

This fund was created pursuant to Resolution 26-2009, adopted by the Board on September 21, 2009, to authorize a funding agreement with Star Acquisitions, LLC to reimburse the City for administrative, legal, plan analysis and consultation expenses relative to the Shoppes at Kearney TIF redevelopment plan application. The TIF plan was ultimately approved by Ordinance No. 1126-2010 on January 19, 2010. The TIF Plan approves a capped amount of \$13,828,572 reimbursable project costs of a total Project Cost of \$39,540.357.

On November 5, 2012, the Board of Aldermen approved Ordinance No. 1205-2012, authorizing Mayor Dane to sign a development agreement with Star Acquisitions, Inc. On December 31, 2012, Star Acquisitions, Inc. acquired property for development of Shoppes at Kearney pursuant to the TIF Plan dated January 19, 2010, and the Redevelopment Agreement, dated November 6, 2012.

The TIF Development Agreement included a \$15,000,000 protected base grocery sales to protect government entities from a loss of existing and some future sales tax growth (EATS revenue). The base has been factored into the above EATS projects.

The Shoppes CID Associated with Shoppes TIF, the Shoppes at Kearney Community Improvement District (CID) was formed in FY2014. The Shoppes CID is a separate and distinct political entity, and its budget is set and approved by the CID Board which consists of three members designated by the City and two members selected by the Developer.

The Shoppes CID established a 1% sales tax, of which 50% of the 1% CID Sales Tax will also be calculated as EATS and transferred to the TIF Fund to pay obligations as set for in the Shoppes TIF Agreements.

The Shoppes CID budget is NOT a part of the City's budget, although its monthly budget reports and financial statements are included in the Board of Aldermen meeting agendas, identified as Shoppes CID Fund 81.

As part of the development agreement, the CID is to aid in funding a Public Facility project, meaning a community center, aquatics center, or other public facility which will be designed and constructed by the City or the CID with the Non-Captured CID Revenues. The Shoppes CID Fund had a balance of \$505,408 in non-captured revenues on 11/30/2019, and the Shoppes CID FY2020 budget forecasts it generating \$180,000 budgeted for a public facility.

CERTIFIED TIF EXPENSES

Certified Expense Request #1, Approved 11/19/2014	\$625,761.03
Certified Expense Request #2, Approved 01/07/2016	<u>\$6,551,167.92</u>
Total to date (2-25-2017)	\$7,176,928.95*

*The Developer is also entitled to recover interest costs not calculated

TOTAL REIMBURSEMENT TO DATE (3-31-2019) \$2,425,030

**Fd 073 Shoppes TIF—Cont.
Line Items on Page 64**

Revenue Projections

PILOTS—Real Property	\$321,000
EATS, Clay County (.875%)	\$ 91,275
EATS, Zoo District (.125%)	\$ 11,275
EATS, Sales Tax	\$ 94,500
EATS, Transportation Sales Tax	\$ 47,250
EATS, Capital Improvements Sales Tax	\$ 47,250
EATS, CID	\$ 189,000

Expenditures

Administrative Fees	\$ 8,260
Developer Reimbursement	\$ 749,220
School Capital Contribution	\$ 18,830

Included in the Developer's agreement is a School education impact fee:

Fy2016	\$9,400
Fy2017	\$10,980
Fy2018	\$12,550
Fy2019	\$15,690
Fy2020 and Annually Thereafter until Termination of TIF	\$18,830

Fire District Reimbursement \$ 17,612 Also, by State Statute, the Fire District's PILOT cannot exceed 50% of the Assessed Valuation of the TIF, therefore, a "pass through" has been calculated at \$1

Legal Fees \$ 6,500

Fines to General Operating Revenues Comparison

Pursuant to RSMo 479.359, 479.362 and 15 CSR 40-3.170,

As provided by Section 479.359.1 RSMo, every City shall annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations, including amended charges for any minor traffic violations, whether the violation was prosecuted in municipal court, associate circuit court, or circuit court, occurring within the City.

The percentage must be reported in an addendum to the financial report in compliance with 15 CSR 40-3.170. In addition, under Section 479.360, RSMo, political subdivisions having a municipal judge are to file a certification of substantial compliance signed by the municipal court judge on compliance with 15 SCR 40-3.180.

Pursuant to 479.359. 1. (and 2.), if the percentage is more than twenty percent (20%), the excess amount shall be sent to the director of the department of revenue. The department of revenue shall distribute these moneys annually to the schools of the county in the same manner that proceeds of all fines collected for any breach of the penal laws of this state are distributed.

Below is a calculation prepared for the report—the required addendum and certification forms are available at Reports are preferred to be submitted to the State Auditor at localgovernment@auditor.mo.gov

04/07/2019 09:19 City of Kearney			P 1					
8067jeld NEXT YEAR BUDGET HISTORICAL COMPARISON			bgnyrpts					
Fines to General Operating Revenues Comparison								
*Pursuant to RSMO 479.359 and 479.362 and 15 CSR 40-3.170.								
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	Budget
10101	48001	Fines & Court Costs	99,148	77,257	80,201	82,731	90,000	90,000
10101	48061	Court Bond Forfeiture	4,757	625	3,175	0	2,000	2,000
11201	48001	Fines & Court Costs	2,622	2,154	2,589	1,892	2,500	2,500
16201	48001	\$2 Police Training Fee	1,237	1,050	1,095	1,159	1,200	1,200
16201	48020	POST Commission Fds (Mo)	861	1,340	1,231	467	1,400	1,400
61101	48001	\$2 Inmate Security Surcharge	1,233	1,050	1,095	1,159	1,100	1,100
		Total Fines & Forfeitures	109,858	83,476	89,386	87,407	98,200	98,200
TOTAL	General Admin Revenue		3,482,052	3,513,939	3,931,960	4,005,392	3,894,243	4,076,740
		% Comparison	3.15%	2.38%	2.27%	2.18%	2.52%	2.41%
My Documents\budget\Fines to General Fund Comparison fy2020.xls								

Inter-fund Transfers

Transfers of money between funds are included as budgeted items to give full explanation of the fund accounting process. Transfers offset themselves equally between receipts and expenditures.

In order to determine the net revenues and net expenditures, the total transfers should be deducted from revenue and expenditure totals. Below is a summary of Budgeted Transfers:

Transfer From:	Transfer To:	Amount	Explanation
10 General Fund	17 Park Fund	450,690	Transfer to Parks
11 General Fund	65 Wireless Cap Improv	54,000	L/P Museum & Police Trning Room Debt
13 Sales Tax Fund	10 General Fund	1,420,500	General Fd Expenses
13 Sales Tax Fund	73 Shoppes TIF	94,500	Transfer EATS to TIF Fund
14 Sales Tax Fund	30 W & S Sinking	42,400	Retire Debt 92 Hwy Sidewalk
18 Transport Sales Tax	73 Shoppes TIF	47,250	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	73 Shoppes TIF	47,250	Transfer EATS to TIF Fund
19 Cap Impr Sales Tax	55 2015 Street G.O. Bds	630,000	Retire G.O. Bonds
20 W & S Revenue	30 W & S Sinking	880,200	Retire Revenue Bonds
25 Sewer Plnt Capital Improv	30 W & S Sinking	105,689	Retire Revenue Bonds
Total Transfers Between Funds		3,772,479	

X:\My Documents\Budget\budget fy2020 Interfund Transfers

81 Shoppes CID*	73 Shoppes TIF	189,000	Transfer EATS to TIF Fund
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*Transfers from Shoppes CID is a Sales Tax Revenue for Purposes of City Budget

Grand Total
Transfers **3,961,479**

Statement of Indebtedness

Statement of Indebtedness

Debt Fund	Fy2020 (Apr 1, 2019 to Mar 31, 2020)	Beginning TOTAL DEBT Total Outstanding 4/1/2019	Principal Due in fy2020		Ending Total Debt 3/31/20		Ending TOTAL DEBT Total Outstanding 3/31/2020	Interest Due in Fy2020
			Governmental	Business Type	Governmental	Business Type		
	General Obligation Bonds							
55	2015 Watson Drive & 2001 Rfiding Bonds	7,320,000	555,000		6,765,000		6,765,000	173,513
56	2018 I35/19th Street G.O. Bond Issue	3,500,000	125,000		3,375,000		3,375,000	128,519
			<i>Estimated</i>		<i>To be Issued</i>			
56	2019 I35/19th Street G.O. Bond Issue*		685,000		20,800,000		20,115,000	650,000
	Revenue bonds							
30	2001 DWSRF Water Revenue Bonds	765,000		180,000		585,000	585,000	23,581
	Other Debt							
20	2013 Water Meter Replacement L/P Oblig	455,552		106,086		349,466	349,466	7,694
30	2013 Sewer Clarifier COP Obligation	3,545,000		345,000		3,200,000	3,200,000	117,838
25	2015 Rotary Fan Press Capital Lease	246,574		39,588		206,987	206,987	4,723
	2016 KCB Refinancing							
65	Museum/Police Training Room	322,000	50,000		272,000		272,000	7,544
14	Amphitheater COP Obligation	40,000	40,000		0		0	813
65	Police Station COP Obligation	464,000	76,000		388,000		388,000	9,435
17	Pavilion Lease/Purchase Oblig	24,000	12,000		12,000		12,000	488
13	2017 92 ClrCrk Ped Bridge	347,997	31,166		316,831		316,831	10,366
	2018 COPS L/P Financing							
30	Westside Booster Pumpstation	505,000				505,000	505,000	15,538
30	West Creek Interceptor	2,424,000				2,424,000	2,424,000	74,651
30	Sewer Plant Headworks	4,060,000				4,060,000	4,060,000	129,969
13	92 Highway Sidewalk	341,000	30,000		311,000		311,000	12,400
	Total Statement of Indebtedness	24,360,123	919,166	670,673	11,439,831	11,330,453	22,770,284	717,070

*Proposed--Not included in Totals

Fy2020 (Apr 1, 2019 to Mar 31, 2020)

Long-Term Obligations:	Governmental	Busness Type	Total
Amounts Due in less than one year:	919,166	670,673	1,589,839
Amounts Due in more than one year:	11,439,831	11,330,453	22,770,284
Total Liabilities	12,358,997	12,001,126	24,360,123

Total Principal and Interest Due In Fy2020 Not including Proposed		
1,589,839	Principal	
717,070	Interest	
16,253	Fees	
2,323,163		

Jim's Documents\Budget\Debt fy2020.xls

The amount required for the payment of interest, amortization, and redemption charges for the debt of the City of Kearney in FY2020 is \$2,323,163 (Principal 1,589,839, Interest 717,070 and Fees 16,253) NOT INCLUDING PROPOSED DEBT

CITY OF KEARNEY PROPOSED SALARY SCHEDULE FY2020											
CITY HALL	START	6MO.	1	2	3	4	5	6	7	8	9
Administrator/Clerk	87,157	88,943	90,723	92,508	94,292	96,075	99,099	100,907	102,713	104,519	106,326
(Monthly)	7,263	7,412	7,560	7,709	7,858	8,006	8,258	8,409	8,559	8,710	8,861
Asst Admin/Com Dev Dir	78,498	80,107	81,710	83,317	84,924	86,530	89,253	90,882	92,508	94,135	95,762
	6,541	6,676	6,809	6,943	7,077	7,211	7,438	7,573	7,709	7,845	7,980
Finance Officer	44,153	45,607	47,058	48,512	49,965	51,417	52,870	54,322	55,776	57,228	58,680
	3,679	3,801	3,921	4,043	4,164	4,285	4,406	4,527	4,648	4,769	4,890
Asst Finance Officer	34,026	35,220	36,409	37,603	38,796	39,987	41,181	42,372	43,566	44,757	45,950
	2,835	2,935	3,034	3,134	3,233	3,332	3,432	3,531	3,631	3,730	3,829
Court Administrator	38,506	39,857	41,203	42,555	43,904	45,252	46,603	47,951	49,303	50,650	52,000
	3,209	3,321	3,434	3,546	3,659	3,771	3,884	3,996	4,109	4,221	4,333
COMMUNITY DEVELOPMENT											
Codes Enforcement Officer	35,881	37,075	38,264	39,458	40,651	41,842	43,036	44,227	45,421	46,612	47,804
	2,990	3,090	3,189	3,288	3,388	3,487	3,586	3,686	3,785	3,884	3,984
Building Inspector	46,922	47,982	49,041	50,100	50,157	51,195	52,235	53,274	54,311	55,350	56,389
	3,910	3,998	4,087	4,175	4,180	4,266	4,353	4,440	4,526	4,612	4,699
STREET DEPARTMENT											
Street Laborer	32,590	33,714	34,838	35,961	37,083	38,209	39,333	40,456	41,580	42,706	43,831
	2,716	2,810	2,903	2,997	3,090	3,184	3,278	3,371	3,465	3,559	3,640
Street Foreman	38,042	39,165	40,286	41,405	42,526	43,646	44,767	45,888	47,009	48,128	49,113
	3,170	3,264	3,357	3,450	3,544	3,637	3,731	3,824	3,917	4,011	4,093
Asst Utilities & Streets Director	52,008	53,687	55,363	57,042	58,718	60,396	62,072	63,750	65,427	67,105	68,781
	4,334	4,474	4,614	4,753	4,893	5,033	5,173	5,313	5,452	5,592	5,732
PARK DEPARTMENT											
Park Director	56,842	58,634	60,423	62,215	64,004	65,794	67,584	69,375	71,164	72,956	74,744
	4,737	4,886	5,035	5,185	5,334	5,483	5,632	5,781	5,930	6,080	6,229
Asst Park Director	50,680	52,358	54,035	55,713	57,390	59,067	60,744	62,422	64,099	65,777	67,453
	4,223	4,363	4,503	4,643	4,783	4,922	5,062	5,202	5,342	5,481	5,621
Park Laborer	32,590	33,714	34,838	35,961	37,083	38,209	39,333	40,456	41,580	42,706	43,831
	2,716	2,810	2,903	2,997	3,090	3,184	3,278	3,371	3,465	3,559	3,640
3% COLA 2% Positions with >56K Starts											

CITY OF KEARNEY PROPOSED SALARY SCHEDULE FY2020											
POLICE SERVICES	START	6MO.	1	2	3	4	5	6	7	8	9
Clerk/Secretary	32,425	33,654	34,880	36,110	37,338	38,565	39,795	41,021	42,251	43,478	44,706
(Monthly)	2,702	2,805	2,907	3,009	3,111	3,214	3,316	3,418	3,521	3,623	3,726
Patrolman	39,678	40,668	41,659	42,649	43,640	44,632	45,620	46,612	47,601	48,593	49,584
	3,306	3,389	3,472	3,554	3,637	3,719	3,802	3,884	3,967	4,049	4,132
Corporal	41,478	42,519	43,559	44,599	45,639	46,727	47,718	48,758	49,800	50,840	51,879
	3,457	3,543	3,630	3,717	3,803	3,894	3,976	4,063	4,150	4,237	4,323
Police Sergeant	45,081	46,162	47,242	48,323	49,403	50,482	51,564	52,643	53,723	54,804	55,884
	3,757	3,847	3,937	4,027	4,117	4,207	4,297	4,387	4,477	4,567	4,657
Police Lieutenant	49,493	50,552	51,611	52,671	53,730	54,790	55,851	56,910	57,968	59,027	60,087
	4,124	4,213	4,301	4,389	4,478	4,566	4,654	4,743	4,831	4,919	5,007
Assistant Chief	52,008	53,687	55,363	57,042	58,718	60,396	62,072	63,750	65,427	67,105	68,781
	4,334	4,474	4,614	4,753	4,893	5,033	5,173	5,313	5,452	5,592	5,732
Police Chief	74,270	75,792	77,308	78,828	80,348	81,867	83,386	84,905	86,424	87,943	89,462
	6,189	6,316	6,442	6,569	6,696	6,822	6,949	7,075	7,202	7,329	7,455
WATER AND SEWER SERVICES											
Accounts Clerk	35,047	36,276	37,502	38,731	39,960	41,187	42,416	43,643	44,873	46,100	47,328
	2,921	3,023	3,125	3,228	3,330	3,432	3,535	3,637	3,739	3,842	3,944
Senior Collections Clerk	44,153	45,607	47,058	48,512	49,965	51,417	52,870	54,322	55,776	57,228	58,680
	3,679	3,801	3,921	4,043	4,164	4,285	4,406	4,527	4,648	4,769	4,890
Water/Waste Water Laborer	32,590	33,714	34,838	35,961	37,083	38,209	39,333	40,456	41,580	42,706	43,828
	2,716	2,810	2,903	2,997	3,090	3,184	3,278	3,371	3,465	3,559	3,640
Waste Water Operator	36,957	38,187	39,412	40,642	41,870	43,097	44,327	45,554	46,784	48,010	49,239
	3,080	3,182	3,284	3,387	3,489	3,591	3,694	3,796	3,899	4,001	4,103
Chief Waste Water Operator	45,225	45,796	47,147	48,734	50,203	50,659	52,100	53,541	54,982	56,422	57,863
	3,769	3,816	3,929	4,061	4,184	4,222	4,342	4,462	4,582	4,702	4,822
Water Operator	36,957	38,187	39,412	40,642	41,870	43,097	44,327	45,554	46,784	48,010	49,239
	3,080	3,182	3,284	3,387	3,489	3,591	3,694	3,796	3,899	4,001	4,103
Chief Water Operator	45,225	45,796	47,147	48,734	50,203	50,659	52,100	53,541	54,982	56,422	57,863
	3,769	3,816	3,929	4,061	4,184	4,222	4,342	4,462	4,582	4,702	4,822
Asst Utilities & Streets Director	52,008	53,687	55,363	57,042	58,718	60,396	62,072	63,750	65,427	67,105	68,781
	4,334	4,474	4,614	4,753	4,893	5,033	5,173	5,313	5,452	5,592	5,732
Utilities & Streets Director	74,270	75,792	77,308	78,828	80,348	81,867	83,386	84,905	86,424	87,943	89,462
	6,189	6,316	6,442	6,569	6,696	6,822	6,949	7,075	7,202	7,329	7,455
3% COLA 2% Positions with >56K Starts											

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
General Fund									
10000	31510	Fund Balance	-1,217,863	-1,462,529	-1,472,653	-1,711,962	-1,530,000	-1,938,495	26.7%
10101	General Admin Revenue								
10101	41100	Property Taxes	-856,363	-882,320	-919,376	-971,859	-955,800	-1,003,590	5.0%
10101	41120	Property Sur Tax	-176,695	-181,972	-184,537	-193,859	-182,000	-191,000	4.9%
10101	41200	Franchise Tax--Electric	-457,079	-448,008	-479,229	-533,029	-475,000	-489,000	2.9%
10101	41201	Franchise Tax--Gas	-126,911	-105,322	-122,835	-142,807	-125,000	-128,750	3.0%
10101	41202	Franchise Tax--Telephone	-36,073	-36,522	-39,169	-37,389	-36,000	-36,500	1.4%
10101	41500	Financial Institution Tax	-2,195	-1,546	-524	-460	-1,000	-500	-50.0%
10101	42100	Building Permits	-48,816	-36,165	-52,695	-44,185	-50,000	-52,000	4.0%
10101	42175	Plan Review Fees	-10,068	-18,126	-18,768	-20,546	-20,000	-22,500	12.5%
10101	42185	TIF Admin Fees Per DevAgree	-7,500	-7,500	-12,647	-13,046	-7,500	-13,000	73.3%
10101	42200	City Licenses & Permits	-27,276	-25,267	-38,780	-43,681	-46,000	-47,000	2.2%
10101	43200	Trash Collections	-410,837	-443,137	-477,730	-505,851	-509,000	-537,000	5.5%
10101	43205	RecyclingRebate/Mattress Fees	-3,510	-5,050	-7,338	-2,220	-8,000	-1,400	-82.5%
10101	44210	Grants	-6,609	-6,409	-4,000	-4,542	-5,000	-5,000	0.0%
10101	44310	Enrichment Council Dntion	-10	0	0	0	0	0	0.0%
10101	45100	Interest on Investments	-10,162	-8,139	-31,588	-27,285	-12,675	-27,000	113.0%
10101	46100	Transf From Sales Tax Fd	-1,181,149	-1,215,400	-1,337,174	-1,359,268	-1,359,268	-1,420,500	4.5%
10101	48001	Fines & Court Costs	-99,148	-77,257	-80,201	-82,731	-90,000	-90,000	0.0%
10101	48061	Court Bond Forfeiture	-4,757	-625	-3,175	0	-2,000	-2,000	0.0%
10101	48100	Miscellaneous Receipts	-16,894	-15,173	-122,196	-22,633	-10,000	-10,000	0.0%
TOTAL	General Admin Revenue		-3,482,052	-3,513,939	-3,931,960	-4,005,392	-3,894,243	-4,076,740	4.7%

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
10105	City Hall Expenses								
10105	51100	Salaries--Full Time	182,617	187,451	193,725	200,115	214,483	203,097	-5.3%
10105	51200	Salaries--Part Time	14,620	9,539	9,640	17,503	15,000	33,000	120.0%
10105	51500	Soc. Security--City Share	11,367	11,252	11,554	12,214	13,887	14,979	7.9%
10105	51501	Medicare--City Share	2,659	2,631	2,702	2,856	3,248	3,503	7.9%
10105	51600	Workman's Compensation	1,578	1,723	1,186	725	1,800	1,800	0.0%
10105	51700	Life/Health Insurance	24,797	27,441	28,207	29,774	33,919	33,919	0.0%
10105	51900	LAGERS Retirement Program	15,705	14,246	15,155	15,209	15,883	15,029	-5.4%
10105	52210	Electricity	4,649	4,576	7,168	4,104	5,100	5,100	0.0%
10105	52220	Natural Gas	1,657	1,603	1,923	2,305	3,100	3,100	0.0%
10105	52230	Telephone	9,686	10,542	9,142	7,928	11,500	10,500	-8.7%
10105	52232	Cell Phones	402	0	0	0	0	0	0.0%
10105	52235	Payroll Service	7,222	6,938	7,607	8,088	8,300	8,300	0.0%
10105	52240	Legal Notices/Publishing	3,361	3,328	5,922	6,438	6,000	6,000	0.0%
10105	52260	Accounting Service	15,900	15,000	15,000	15,900	18,000	18,000	0.0%
10105	52270	Building Maintenance	41,150	29,666	189,414	17,445	40,000	40,000	0.0%
10105	52280	Equipment Maintenance	3,683	2,712	4,685	3,001	4,000	4,000	0.0%
10105	52285	Computer Equip/Sftwre Mnt	11,945	14,652	21,794	17,378	22,500	16,500	-26.7%
10105	52370	Training/Meetings	9,819	8,950	7,838	11,011	10,000	12,000	20.0%
10105	52380	Dues	5,353	7,511	4,319	7,108	8,000	9,500	18.8%
10105	52410	Elections	5,190	2,750	5,309	3,390	6,000	6,000	0.0%
10105	52450	Legal Services	42,275	49,825	43,305	35,787	60,000	60,000	0.0%
10105	52480	Ordinance Codification	3,418	3,499	2,352	1,952	3,500	3,500	0.0%
10105	52500	Cemetery Maintenance	13,296	13,790	11,374	14,201	14,000	14,000	0.0%
10105	52651	Property/Liability Ins.	37,499	40,630	44,310	44,928	46,000	46,000	0.0%
10105	53210	Office Supplies	6,528	6,820	7,679	6,199	7,500	7,500	0.0%
10105	53250	Postage	1,428	1,810	2,938	1,550	3,000	3,000	0.0%
10105	53400	Uniforms	30	285	305	131	500	500	0.0%
10105	54100	New Equipment	1,463	291	3,702	0	1,500	1,500	0.0%
10105	54180	Internet Web Page	3,600	3,300	3,600	3,600	6,000	30,000	400.0%
10105	58010	Goodwill	2,179	534	581	410	1,000	1,000	0.0%
10105	58100	Other Expenses	563	225	296	-392	0	0	0.0%
10105	59100	Reconciliation Adjustments	-588	38	-253	-32	0	0	0.0%
TOTAL	City Hall Expenses		485,052	483,562	662,479	490,825	583,720	611,327	4.7%
10106	Non-Departmental Expenses								
10106	56104	Transf to Park Cap Improv	21,113	21,113	19,896	4,942	4,942	0	-100.0%
10106	56105	Transfer to Park Fund	349,267	383,000	383,000	450,690	450,690	450,690	0.0%
10106	56108	Transf to Wireless Cap Imp	0	92,500	28,000	48,277	48,277	54,000	11.9%
TOTAL	Non-Departmental Expenses		370,380	496,613	430,896	503,909	503,909	504,690	0.2%

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
10108	Court & Legal Expenses								
10108	51100	Salaries--Full Time	0	0	0	0	0	49,928	0.0%
10108	51200	Salaries--Part Time	970	1,493	1,609	2,063	3,181	0	-100.0%
10108	51500	Soc. Security--City Share	60	92	100	78	197	3,096	1471.6%
10108	51501	Medicare--City Share	14	21	23	18	46	724	1473.9%
10108	51700	Life/Health Insurance	124	293	332	221	400	12,500	3025.0%
10108	51900	LAGERS Retirement Program	58	110	126	96	161	3,695	2195.0%
10108	52285	Incode Sftware Hosted Subscrip	5,525	5,310	327	11,010	7,500	7,500	0.0%
10108	52370	Training/Meetings	2,362	780	149	1,842	2,000	2,000	0.0%
10108	52380	Dues	75	85	85	45	150	150	0.0%
10108	52450	Legal Services	15,300	16,615	15,421	18,388	20,000	22,000	10.0%
10108	52454	Indigent Legal Defense	0	200	400	600	2,500	2,500	0.0%
10108	52455	Municipal Judge Services	10,485	13,725	13,850	15,525	15,000	16,200	8.0%
10108	52463	Incarceration Services	4,371	3,463	6,825	6,318	9,000	9,000	0.0%
TOTAL	Court & Legal Expenses		39,345	42,187	39,246	56,204	60,135	129,293	115.0%
10109	Community Dev Dir Exp								
10109	51100	Salaries--Full Time	131,414	136,841	141,948	146,492	184,936	145,203	-21.5%
10109	51500	Soc. Security--City Share	8,148	8,484	8,801	9,082	11,466	9,003	-21.5%
10109	51501	Medicare--City Share	1,906	1,984	2,058	2,124	2,682	2,105	-21.5%
10109	51600	Workman's Compensation	4,210	3,674	2,184	2,414	6,000	4,000	-33.3%
10109	51700	Life/Health Insurance	16,117	18,012	18,079	14,992	28,000	20,000	-28.6%
10109	51900	LAGERS Retirement Program	11,302	10,400	11,102	9,165	14,055	10,745	-23.6%
10109	52232	Cell Phones	1,479	1,162	1,227	921	1,600	1,600	0.0%
10109	52240	Legal Notices/Publishing	1,462	3,061	1,554	968	3,500	3,500	0.0%
10109	52265	Engineering Fees	13,256	7,102	22,029	23,792	15,000	20,000	33.3%
10109	52280	Equipment Maintenance	3,979	4,085	2,071	3,365	4,000	3,000	-25.0%
10109	52285	IBTS Blding Code Software Fees	0	0	0	1,665	0	2,000	0.0%
10109	52290	Vehicle Maintenance	531	159	1,439	1,872	1,200	1,500	25.0%
10109	52370	Training/Meetings	1,802	1,624	2,811	5,283	4,000	6,000	50.0%
10109	52380	Dues	1,080	1,100	955	995	1,300	1,300	0.0%
10109	52415	Recording Fees/Surveys	1,798	3,375	5,219	4,796	4,000	4,000	0.0%
10109	52480	Planning Consultant Study	0	0	0	0	25,000	25,000	0.0%
10109	52650	Auto Insurance	766	774	597	623	800	800	0.0%
10109	53200	Small Tools & Equipment	3	238	62	47	500	500	0.0%
10109	53215	Gas & Oil	1,338	1,520	1,869	1,608	3,000	3,000	0.0%
10109	53400	Uniforms	293	351	350	162	700	700	0.0%
10109	54100	New Equipment	250	0	0	0	0	0	0.0%
TOTAL	Community Dev Dir Exp		201,133	203,945	224,354	230,367	311,739	263,956	-15.3%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
10110	Economic Dev Exp								
10110	52295	Kearney Area Dev Council	45,000	85,000	70,000	70,000	70,000	70,000	0.0%
10110	52297	Chamber of Commerce Contract	0	0	0	22,500	30,000	30,000	0.0%
10110	52299	PlyGem Grant Agreement	15,000	0	0	0	0	0	0.0%
10110	54700	Land Purchase	0	0	0	96,950	100,000	0	-100.0%
TOTAL	Economic Dev Exp		60,000	85,000	70,000	189,450	200,000	100,000	-50.0%
10117	Firehouse Center								
10117	52210	Electricity	2,437	2,405	1,840	2,748	3,000	3,000	0.0%
10117	52220	Natural Gas/Propane	1,609	1,524	1,709	1,801	2,000	2,000	0.0%
10117	52260	KEC Annual Audit	0	0	0	0	0	4,500	0.0%
10117	52270	Building Maintenance	1,176	1,690	1,941	3,874	4,000	4,000	0.0%
10117	52295	Enrichment Council Contract	30,000	30,000	30,000	39,650	39,650	60,000	51.3%
10117	52296	KEC Spark Youth Program	22,500	30,000	30,000	30,000	30,000	30,000	0.0%
TOTAL	Firehouse Center		57,722	65,619	65,489	78,073	78,650	103,500	31.6%
10118	Historic Museum Expenses								
10118	52210	Electricity	665	710	1,724	2,054	2,000	2,500	25.0%
10118	52220	Natural Gas/Propane	1,193	1,792	1,589	1,597	2,500	2,000	-20.0%
10118	52270	Building Maintenance	11,184	3,988	2,358	1,585	10,000	10,000	0.0%
10118	54665	City Museum	2,129	3,537	24,254	3,618	6,000	6,000	0.0%
10118	54700	103 E Washington Bldg Purchase	1,674	0	0	0	0	0	0.0%
TOTAL	Historic Museum Expenses		16,844	10,027	29,925	8,855	20,500	20,500	0.0%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
10211	Police Dept Expenses								
10211	51100	Salaries--Full Time	900,802	960,105	1,016,572	1,027,863	1,011,607	1,080,996	6.9%
10211	51200	Salaries--Part Time	12,006	12,697	8,564	10,452	35,100	37,050	5.6%
10211	51220	Physicals/Testing	126	50	345	60	400	400	0.0%
10211	51500	Soc. Security--City Share	55,761	59,143	61,919	62,630	64,896	69,319	6.8%
10211	51501	Medicare--City Share	13,041	13,832	14,481	14,647	15,177	16,212	6.8%
10211	51600	Workman's Compensation	21,620	19,620	11,660	11,271	28,000	32,000	14.3%
10211	51700	Life/Health Insurance	141,461	151,360	157,973	166,474	206,415	218,555	5.9%
10211	51900	LAGERS Retirement Program	91,460	88,747	91,183	91,015	88,105	96,399	9.4%
10211	52210	Electricity	9,073	10,051	10,011	9,801	13,000	13,000	0.0%
10211	52220	Natural Gas	438	474	547	561	1,000	1,000	0.0%
10211	52230	Telephone	8,783	9,368	9,566	9,030	10,000	11,000	10.0%
10211	52232	Cell Phones	4,959	3,979	3,665	3,707	5,200	5,200	0.0%
10211	52240	Printing	1,491	495	186	260	1,500	1,500	0.0%
10211	52250	Trash	0	39	0	0	0	0	0.0%
10211	52270	Building Maintenance	10,850	11,191	13,233	11,733	15,000	15,000	0.0%
10211	52277	Tornado Siren Maintenance	1,997	298	0	1,462	3,000	3,000	0.0%
10211	52280	Equipment Maintenance	12,199	16,408	18,309	17,764	15,000	16,000	6.7%
10211	52285	Computer Equip & Maint	8,697	16,470	12,475	17,050	15,000	107,000	613.3%
10211	52290	Vehicle Maintenance	33,053	22,829	23,677	13,006	30,000	30,000	0.0%
10211	52370	Training/Meetings	366	3,377	709	3,252	6,000	6,000	0.0%
10211	52375	Community Policing	1,369	578	1,544	0	2,500	2,500	0.0%
10211	52380	Dues	13	176	390	32	400	400	0.0%
10211	52420	Animal Control (FROM STREET)	0	0	1,007	1,398	3,500	3,500	0.0%
10211	52425	Drug Dog Maint & Care	0	0	0	98	0	500	0.0%
10211	52460	County Dispatch Service	20,014	16,678	20,014	20,014	20,014	20,014	0.0%
10211	52462	REJIS Computer System	991	1,123	1,361	1,962	1,300	2,500	92.3%
10211	52464	MARRS 800 Radio Host Fees	0	0	0	0	10,000	10,000	0.0%
10211	52465	Crime Investigations	12,358	10,494	11,764	12,701	14,500	14,500	0.0%
10211	52470	James Fest-Contract Labor	1,980	2,332	2,624	2,720	3,000	3,000	0.0%
10211	52650	Auto Insurance	4,853	5,446	7,249	5,613	8,000	8,000	0.0%
10211	52651	Property/Liability Ins.	27,629	29,276	35,867	40,518	38,000	40,000	5.3%
10211	53200	Hand Tools	174	122	141	204	300	300	0.0%
10211	53210	Office & Maint Supplies	2,072	2,241	1,466	1,986	3,250	3,250	0.0%
10211	53215	Gas & Oil	27,365	27,010	28,342	34,627	45,000	45,000	0.0%
10211	53250	Postage	1,221	258	237	147	600	600	0.0%
10211	53400	Uniforms	9,542	7,894	10,919	17,191	18,000	18,000	0.0%
10211	54100	New Equipment	6,471	17,694	19,646	19,157	32,000	15,000	-53.1%
10211	54201	Rose Mann Equipment Purch	4,591	0	0	0	0	0	0.0%
10211	54215	800 MHZ Radios	0	64,849	0	0	0	0	0.0%
10211	54270	Basement Squad Room	0	0	0	0	0	100,000	0.0%
10211	54500	New Vehicle	131,504	75,790	72,205	60,725	51,000	80,000	56.9%
10211	58010	Holiday Service Banquet	604	683	384	117	1,000	1,000	0.0%
TOTAL	Police Dept Expenses		1,580,935	1,663,178	1,670,237	1,691,248	1,816,764	2,127,695	17.1%

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NEXT YEAR BUDGET HISTORICAL COMPARISON												
fy2020 Budget Certification of Resources												
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020				
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL		%	CHG	
10314	Solid Waste Expenses											
10314	52275	Recycling Program	27,225	23,574	35,159	33,524	35,000	42,500		21.4%		
10314	52800	Allied Waste Services Contract	398,750	430,110	464,867	496,405	496,800	524,000		5.5%		
TOTAL	Solid Waste Expenses		425,975	453,685	500,025	529,929	531,800	566,500		6.5%		
TOTAL	General Fund		-1,462,529	-1,472,653	-1,711,962	-1,938,495	-1,317,026	-1,587,774		20.6%		
11000	DWI/Drug Fund											
11000	31510	Fund Balance	-6,051	-701	-2,855	-5,444	-5,074	-7,336		44.6%		
11201	DWI/Drug Fund Revenues											
11201	48001	Fines & Court Costs	-2,622	-2,154	-2,589	-1,892	-2,500	-2,500		0.0%		
TOTAL	DWI/Drug Fund Revenues		-2,622	-2,154	-2,589	-1,892	-2,500	-2,500		0.0%		
11211	DWI/Drug Fund Expenses											
11211	54100	New DWI/Drug Equipment	7,972	0	0	0	7,500	7,500		0.0%		
TOTAL	DWI/Drug Fund Expenses		7,972	0	0	0	7,500	7,500		0.0%		
TOTAL	DWI/Drug Enforce Fd		-701	-2,855	-5,444	-7,336	-74	-2,336		3056.8%		
12000	Downtown Imprpmnts Fund											
12000	31510	Fund Balance	-32,669	-32,670	-7,671	0	-173	0		-100.0%		
12301	Downtown Improv Rev											
12301	45100	Interest on Investments	-1	-1	-2	0	0	0		0.0%		
TOTAL	Downtown Improv Rev		-1	-1	-2	0	0	0		0.0%		
12310	Downtown Improv Exp											
12310	52260	Accounting Service	0	0	7,500	0	0	0		0.0%		
12310	56105	Transfer to General Fund	0	0	174	0	0	0		0.0%		
12310	56109	Transfer to Wireless Cap	0	25,000	0	0	0	0		0.0%		
TOTAL	Downtown Improv Exp		0	25,000	7,674	0	0	0		0.0%		
TOTAL	Downtown Improv Fd		-32,670	-7,671	0	0	-173	0		-100.0%		

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
13000	Sales Tax Fund								
13000	31510	Fund Balance	-252,732	-188,200	-233,630	-224,837	-190,688	-323,632	69.7%
13101	Sales Tax Revenue								
13101	41600	Sales Tax Revenue	-1,372,858	-1,422,076	-1,501,952	-1,507,475	-1,519,800	-1,591,100	4.7%
13101	44005	MoDNR Bikeway Grant	0	0	-199,999	0	0	0	0.0%
13101	45100	Interest on Investments	-1,249	-1,744	-3,479	-9,853	-2,500	-8,000	220.0%
13101	48010	Bond Proceeds-ClrCrkBdg/92SWlk	0	0	-413,000	-375,000	-740,876	0	-100.0%
TOTAL	Sales Tax Revenue		-1,374,107	-1,423,821	-2,118,431	-1,892,327	-2,263,176	-1,599,100	-29.3%
13113	Sales Tax Expenses								
13113	52265	ClrCrk PedBrdg Engineering	0	0	90,576	4,351	0	0	0.0%
13113	54352	Clear Creek Ped Bridge Trail	0	0	516,837	4,575	0	0	0.0%
13113	54357	92 Hwy Sidewalk	0	0	0	306,261	740,876	88,363	-88.1%
13113	55000	ClrCrkBrdge Debt-Principal	0	0	34,709	0	30,294	31,166	2.9%
13113	55001	ClrCrkBrdg--Interest	0	0	6,555	11,193	11,238	10,366	-7.8%
13113	55300	Developer Reimbursement	0	0	49,241	0	0	0	-100.0%
13113	56100	Transf to W&S Sinking	0	0	0	7,461	33,500	42,400	26.6%
13113	56103	Trans to Park Fund	87,500	0	0	0	0	0	0.0%
13113	56104	Trans to 2015 G.O. DebtFd	110,851	75,600	0	0	0	0	0.0%
13113	56105	Transfer to General Fund	1,181,149	1,215,400	1,337,000	1,359,268	1,359,268	1,420,500	4.5%
13113	56106	Transfer EATS to TIF	66,138	80,391	92,306	100,423	88,000	94,500	7.4%
TOTAL	Sales Tax Expenses		1,445,638	1,371,391	2,127,224	1,793,532	2,263,176	1,687,295	-25.4%
TOTAL	Sales Tax Fund		-181,200	-233,630	-224,837	-323,632	-190,688	-235,437	23.5%
14000	Park Cap Improv Fund								
14000	31510	Fund Balance	-117,572	-129,711	-147,382	-155,649	-141,009	-157,517	11.7%
14301	Park Cap Imprvmnt Revenue								
14301	42350	Park Development Fees	-28,275	-30,550	-47,125	-30,875	-32,500	-32,500	0.0%
14301	45100	Interest on Investments	-113	-156	-538	-3,591	-100	-500	400.0%
14301	46100	Trans Frm General Fund	-21,113	-21,113	-19,896	-4,942	-4,942	0	-100.0%
TOTAL	Park Cap Imprvmnt Revenue		-49,501	-51,819	-67,559	-39,408	-37,542	-33,000	-12.1%
14315	Park Capital Projects								
14315	54540	Amph Entrance & Ticket Bldg	0	0	0	0	0	90,000	0.0%
TOTAL	Park Capital Projects		0	0	0	0	0	90,000	0.0%
14316	Park Cap Imprvmnt Expense								
14316	55000	Amphitheater LP Principal	30,000	30,000	37,000	36,000	36,000	40,000	11.1%
14316	55001	Amphitheater L/P Interest	7,363	4,147	2,291	1,541	1,542	813	-47.3%
14316	56103	Trans to Park Fund	0	0	20,000	0	0	0	0.0%
TOTAL	Park Cap Imprvmnt Expense		37,363	34,147	59,291	37,541	37,542	40,813	8.7%
TOTAL	Park Capital Imprvmnts		-129,710	-147,382	-155,649	-157,517	-141,009	-59,703	-57.7%

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fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
17000	Park Fund								
17000	31510	Fund Balance	-185,900	-232,039	-189,672	-195,045	-181,200	-97,356	-46.3%
17301	Park Fund Revenue								
17301	41200	Cable TV Franchise	-60,564	-63,444	-66,559	-60,678	-67,000	-67,000	0.0%
17301	44300	Pavilion Corporate Spnsr	-12,000	-12,000	-12,000	-12,000	-12,000	-12,000	0.0%
17301	45100	Interest on Investments	-125	-173	-655	-3,710	-250	-3,000	1100.0%
17301	46100	Trans Frm General Fund	-371,767	-383,000	-383,000	-450,690	-450,690	-450,690	0.0%
17301	46102	Transfer from Sales Tax	-65,000	0	0	0	0	0	0.0%
17301	46106	Transf from Park Cap Improvmt	0	0	-20,000	0	0	0	0.0%
17301	48002	Amphitheater Revenue	-161,863	-114,000	-188,522	-104,901	-235,000	-135,000	-42.6%
17301	48004	Recreation Prgm Proceeds	-29,960	-51,262	-82,400	-65,980	-75,000	-78,000	4.0%
17301	48007	Billboard Leases	-22,800	-19,400	-18,650	-22,800	-22,800	-22,800	0.0%
17301	48100	Miscellaneous Receipts	0	-1,223	-13,007	-2,054	0	0	0.0%
TOTAL	Park Fund Revenue		-724,079	-644,502	-784,794	-722,813	-862,740	-768,490	-10.9%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
17315	Park Fund Expenses								
17315	51100	Salaries--Full Time	135,736	141,509	162,981	159,139	162,075	185,555	14.5%
17315	51200	Salaries--Part Time	11,592	22,771	22,735	11,319	23,000	16,000	-30.4%
17315	51500	Soc. Security--City Share	9,124	10,133	11,452	10,520	11,475	12,496	8.9%
17315	51501	Medicare--City Share	2,134	2,370	2,678	2,460	2,684	3,923	46.2%
17315	51600	Workman's Compensation	6,309	5,512	3,275	3,302	8,200	8,200	0.0%
17315	51700	Life/Health Insurance	18,192	18,375	23,546	25,168	26,500	26,500	0.0%
17315	51900	LAGERS Retirement Program	10,747	9,993	6,622	11,939	12,183	14,600	19.8%
17315	52210	Electricity	20,095	22,728	25,895	25,950	28,000	28,000	0.0%
17315	52232	Cell Phone AmphitheaterIntrnet	1,337	1,050	2,427	2,146	2,200	2,200	0.0%
17315	52240	Printing	1,268	2,534	1,499	2,432	2,500	2,500	0.0%
17315	52275	Park Maintenance	142,751	75,033	85,740	89,686	83,000	85,000	2.4%
17315	52280	Equipment Maintenance	6,967	6,678	5,927	5,381	8,000	8,000	0.0%
17315	52290	Vehicle Maintenance	3,313	1,660	1,372	1,131	1,500	1,500	0.0%
17315	52370	Training/Meetings	1,519	1,131	1,190	518	1,750	1,750	0.0%
17315	52380	Dues	240	665	690	924	700	850	21.4%
17315	52458	Lion's Fireworks Display	35,120	41,192	39,836	41,933	45,000	42,000	-6.7%
17315	52475	Recreation Programs	28,615	44,132	59,625	69,118	68,606	75,000	9.3%
17315	52477	Theatre in the Park	5,500	6,000	6,000	6,115	6,000	13,200	120.0%
17315	52650	Auto Insurance	851	860	786	779	1,000	1,000	0.0%
17315	52651	Property/Liability Ins	6,908	7,319	7,565	7,641	8,000	8,000	0.0%
17315	53200	Hand Tools & Hardware	1,158	427	1,312	851	2,000	2,000	0.0%
17315	53215	Gas & Oil	3,426	3,544	4,867	4,154	6,000	6,000	0.0%
17315	53250	Postage	1,210	1,610	1,498	1,292	2,000	2,000	0.0%
17315	53400	Uniforms	365	342	445	462	650	650	0.0%
17315	54100	New Grounds Maint Equip	0	0	0	0	0	15,404	0.0%
17315	54105	New Mower Lease	4,100	4,100	2,746	20,240	20,250	0	-100.0%
17315	54170	Playground Equipment	650	1,500	889	67	1,500	1,500	0.0%
17315	54500	New Trk & Tommy Lift	0	32,785	0	0	0	0	0.0%
17315	54512	Christmas Decorations	809	885	1,090	2,644	5,000	5,000	0.0%
17315	54555	Park Capital Improvements	2,879	3,469	60,473	50,311	60,000	30,000	-50.0%
17315	58010	Day In the Park	8,317	8,042	0	8,535	9,000	9,000	0.0%
17315	58100	Other Expenses	200	150	0	-8	0	0	0.0%
TOTAL	Park Fund Expenses		471,433	478,502	545,163	566,150	608,773	607,828	-0.2%
17316	Park Special Projects								
17316	52475	Amphitheater Event Exp	193,959	195,476	222,305	238,822	235,000	135,000	-42.6%
17316	52480	Lion's Park Master Plan	0	0	0	2,800	6,500	0	-100.0%
17316	55000	Pavilion L/P Principal	9,637	10,064	11,000	12,000	12,000	12,000	0.0%
17316	55001	Pavillion LP Interest	2,912	2,828	953	730	370	488	31.9%
TOTAL	Park Special Projects		206,508	208,367	234,258	254,352	253,870	147,488	-41.9%
TOTAL	Park Fund		-232,039	-189,672	-195,045	-97,356	-181,297	-110,530	-39.0%

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NEXT YEAR BUDGET HISTORICAL COMPARISON														
fy2020 Budget Certification of Resources														
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2019	Fy2020			%		
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET		FINAL			CHG		
18000	Transportation Fund													
18000	31510	Fund Balance	-517,588	-787,534	-807,674	-939,648	-748,107		-1,039,039			38.9%		
18301	Transportation Revenue													
18301	41300	Gas & Vehicle Sales Taxes	-328,205	-334,379	-338,623	-337,562	-343,000		-345,000			0.6%		
18301	41400	Road and Bridge Tax	-190,843	-200,173	-225,371	-238,297	-290,000		-270,000			-6.9%		
18301	41600	Sales Tax Revenue	-636,216	-671,636	-671,002	-700,599	-730,800		-730,800			0.0%		
18301	42175	Developer Fees	-8,655	0	0	0	0		0			0.0%		
18301	45100	Interest on Investments	-2,857	-3,124	-14,378	-19,328	-12,000		-16,060			33.8%		
18301	48100	Miscellaneous Receipts	0	-957	-5,100	-3,250	0		0			0.0%		
TOTAL	Transportation Revenue		-1,166,775	-1,210,269	-1,254,475	-1,299,036	-1,375,800		-1,361,860			-1.0%		

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
18315	Transportation Expense								
18315	51100	Salaries--Full Time	163,702	188,903	202,661	209,465	243,129	219,073	-9.9%
18315	51200	Salaries--Part Time	13,568	15,740	16,434	17,745	25,050	18,038	-28.0%
18315	51220	Annual Physicals	95	50	190	228	250	250	0.0%
18315	51500	Soc. Security--City Share	10,986	12,633	13,545	14,036	16,627	16,003	-3.8%
18315	51501	Medicare--City Share	2,569	2,954	3,168	3,283	3,889	3,743	-3.8%
18315	51600	Workman's Compensation	8,833	8,451	5,022	4,630	11,500	14,000	21.7%
18315	51700	Life/Health Insurance	20,051	36,500	34,829	36,941	53,462	53,462	0.0%
18315	51900	LAGERS Retirement Program	8,264	13,301	15,374	13,044	18,478	20,141	9.0%
18315	52210	Electricity	96,019	113,790	111,550	109,075	125,000	130,000	4.0%
18315	52220	Natural Gas/Propane	1,527	1,905	2,317	11,316	4,000	4,000	0.0%
18315	52230	Telephone	665	686	746	704	900	900	0.0%
18315	52232	Cell Phones	892	1,737	1,395	1,767	1,800	2,000	11.1%
18315	52265	Engineering Fees	21,802	35,909	34,577	43,096	40,000	40,000	0.0%
18315	52270	Building Maintenance	9,546	8,482	7,081	28,913	75,000	100,000	33.3%
18315	52280	Equipment Maintenance	16,783	13,890	11,757	9,875	20,000	20,000	0.0%
18315	52285	Computer Equipment Maint.	0	226	1,636	250	3,000	3,000	0.0%
18315	52290	Vehicle Maintenance	13,655	8,530	10,843	17,672	20,000	20,000	0.0%
18315	52300	Street Maintenance	346,780	491,618	484,649	461,982	480,000	530,000	10.4%
18315	52325	Storm Drainage Maint.	15,973	52,353	62,004	12,353	100,000	100,000	0.0%
18315	52350	Sidewalk Maint-50% Progrm	2,076	18,609	3,440	8,215	5,000	5,000	0.0%
18315	52370	Training/Meetings	329	301	197	1,064	1,000	1,000	0.0%
18315	52420	MOVED TO POLICE Animal Control	715	866	108	0	0	0	0.0%
18315	52650	Auto Insurance	5,673	5,732	6,018	6,228	8,000	9,000	12.5%
18315	52651	Property/Liability Ins.	6,161	6,831	8,708	9,422	9,500	10,500	10.5%
18315	53130	Traffic Signs	11,243	6,177	4,494	4,404	10,000	10,000	0.0%
18315	53150	Salt & Sand	15,364	14,861	13,576	15,070	35,000	35,000	0.0%
18315	53180	Work Supplies	1,189	180	1,292	658	1,500	1,500	0.0%
18315	53200	Hand Tools & Hardware	1,465	2,196	2,021	1,551	2,500	2,500	0.0%
18315	53215	Gas & Oil	4,739	4,204	5,255	7,175	10,000	10,000	0.0%
18315	53400	Uniforms	803	797	1,236	1,246	1,500	1,500	0.0%
18315	54100	New Equipment	1,208	62,877	20,224	140	5,000	5,000	0.0%
18315	54500	New Vehicle	61,000	16,837	0	0	0	137,000	0.0%
18315	54505	Street Sweeper	0	0	0	0	0	240,000	0.0%
18315	54700	Land Purchase	0	0	0	97,562	100,000	0	-100.0%
18315	55300	Developer Reimbursement	0	0	24,621	0	0	0	0.0%
18315	56106	Transfer EATS to TIF	33,069	41,911	46,337	50,535	44,000	47,250	7.4%
18315	58100	Other Expenses	86	94	0	0	0	0	0.0%
TOTAL	Transportation Expense		896,828	1,190,128	1,157,304	1,199,646	1,475,085	1,809,860	22.7%
TOTAL	Transportation Fund		-787,535	-807,674	-904,846	-1,039,039	-648,822	-591,039	-8.9%

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fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
19000	Cap Imp Sales Tax Fund								
19000	31510	Fund Balance	-75,301	-90,730	-120,787	-102,410	-120,786	-93,907	-22.3%
19101	Cap Improv Sales Tax Revenue								
19101	41600	Sales Tax Revenue	-634,111	-670,252	-738,912	-698,557	-703,800	-730,800	3.8%
19101	45100	Interest on Investments	0	0	-1,972	-2,275	-200	-2,200	1000.0%
TOTAL	Cap Improv Sales Tax Revenue		-634,111	-670,252	-740,883	-700,832	-704,000	-733,000	4.1%
19315	Cap Improv Sales Tax Expense								
19315	54557	ClrCrk Ped Trail Overlay	0	0	0	30,000	30,000	0	-100.0%
19315	55300	Developer Reimbursement	0	0	24,621	0	0	0	0.0%
19315	56104	Trans to 2015 G.O. DebtFd	586,354	600,000	599,042	628,800	628,800	630,000	0.2%
19315	56106	Transfer EATS to TIF	32,329	40,195	46,337	50,535	44,000	47,250	7.4%
TOTAL	Cap Improv Sales Tax Expense		618,683	640,195	669,999	709,335	702,800	677,250	-3.6%
TOTAL	Capitla Improv. Sales		-90,730	-120,787	-191,671	-93,907	-121,986	-149,657	22.7%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
20000	W&S Revenue Fund								
20000	31510	Fund Balance	-686,761	-442,854	-511,771	-675,983	-511,771	-855,657	67.2%
20401	W & S Revenue Receipts								
20401	42500	Meter Set Fees	-22,560	-5,860	-14,130	-12,760	-14,750	-14,750	0.0%
20401	42510	PWSD#6 Fee Collections	-1,800	-3,000	-19,437	-28,212	-36,000	-36,000	0.0%
20401	43100	Water Collections	-1,495,580	-1,567,062	-1,684,931	-2,012,803	-1,949,000	-2,118,000	8.7%
20401	43150	Sewer Collections	-844,906	-947,867	-1,060,891	-1,452,052	-1,428,758	-1,527,000	6.9%
20401	43155	Penalties--Water&Sewer	-53,701	-49,419	-50,098	-56,974	-65,000	-65,000	0.0%
20401	45100	Interest on Investments	-10,539	-7,579	-16,115	-17,059	-11,000	-18,000	63.6%
20401	48100	Miscellaneous Receipts	-21,309	-27,596	-10,970	-36,594	-5,000	-5,000	0.0%
TOTAL	W & S Revenue Receipts		-2,450,396	-2,608,383	-2,856,572	-3,616,454	-3,509,508	-3,783,750	7.8%
20423	W & S Admin. Expenses								
20423	51100	Salaries--Full Time	417,144	416,740	439,939	477,111	510,979	580,069	13.5%
20423	51200	Salaries--Part Time	0	0	0	6,409	0	0	0.0%
20423	51220	Physicals/Tests	98	0	100	60	300	300	0.0%
20423	51500	Soc. Security--City Share	24,783	25,334	26,730	29,274	31,681	35,964	13.5%
20423	51501	Medicare--City Share	5,796	5,925	6,251	6,847	7,409	8,411	13.5%
20423	51600	Workman's Compensation	15,693	15,431	9,171	9,660	24,000	25,000	4.2%
20423	51700	Life/Health Insurance	73,107	82,769	87,594	90,277	96,000	105,000	9.4%
20423	51900	LAGERS Retirement Program	33,849	30,424	32,374	32,983	38,834	42,925	10.5%
20423	52230	Telephone	6,643	7,268	7,450	7,646	8,500	8,500	0.0%
20423	52232	Cell Phones	3,812	3,192	2,964	3,302	4,000	4,000	0.0%
20423	52240	Printing	2,474	2,621	1,930	2,317	3,500	3,500	0.0%
20423	52285	Computer Equip/Sftware Mt	7,332	11,806	12,459	19,776	24,000	24,000	0.0%
20423	52290	Vehicle Maintenance	5,937	11,606	5,721	6,693	10,000	10,000	0.0%
20423	52370	Training/Meetings	4,912	15,554	2,935	3,579	4,000	4,000	0.0%
20423	52452	Bad Debt Collection Serv	180	51	0	0	1,000	0	-100.0%
20423	52453	On Line Bill Paymt Fees	914	3,445	0	10,721	0	0	0.0%
20423	52650	Auto Insurance	5,390	5,446	4,447	6,617	7,500	7,500	0.0%
20423	52651	Property/Liability Ins.	34,538	37,083	38,367	41,777	44,000	46,000	4.5%
20423	53210	Office Supplies	1,210	495	1,239	1,250	1,000	1,500	50.0%
20423	53215	Gas & Oil	8,903	7,694	5,206	6,190	15,000	15,000	0.0%
20423	53250	Postage	13,629	9,970	15,243	14,515	16,000	18,000	12.5%
20423	53400	Uniforms	1,891	1,149	1,236	2,174	2,000	3,000	50.0%
20423	55000	Meter AMI System Principal	98,367	100,242	102,153	104,101	104,101	106,086	1.9%
20423	55001	AMI Meter System Interest	15,410	13,537	11,626	9,679	9,679	7,694	-20.5%
20423	56100	Transfer to W&S Sinking	577,458	514,504	498,775	925,656	925,656	880,200	-4.9%
20423	56105	Transfer to Sew Plnt Cap	314,043	156,227	145,600	200,000	200,000	0	-100.0%
20423	58100	Other Expenses	90	558	-319	-8	0	0	0.0%
TOTAL	W & S Admin. Expenses		1,673,604	1,479,073	1,459,193	2,018,608	2,089,139	1,936,649	-7.3%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
20424	Water Plant Expenses								
20424	52210	Electricity	60,316	59,148	57,081	58,568	70,000	70,000	0.0%
20424	52220	Natural Gas	3,171	2,302	3,213	4,546	6,000	6,000	0.0%
20424	52233	Alarm System Monitoring	890	1,042	851	1,221	1,100	1,100	0.0%
20424	52250	Trash	0	0	0	351	0	0	0.0%
20424	52265	Engineering Fees	2,847	0	2,509	0	5,000	5,000	0.0%
20424	52271	Plant Maintenance	61,047	57,261	55,570	47,663	215,000	195,000	-9.3%
20424	52272	Distribution Maintenance	52,601	48,990	63,591	101,075	120,000	150,000	25.0%
20424	52276	Water Tower Maintenance	28,067	56,134	30,831	30,831	191,002	191,002	0.0%
20424	52280	Equipment Maintenance	23,059	23,874	49,136	41,805	40,000	40,000	0.0%
20424	52380	Dues	1,149	510	1,127	1,947	1,100	2,100	90.9%
20424	52490	Rent/Railroad Leases	161	177	195	214	720	720	0.0%
20424	52850	Kansas City Water	176,993	171,740	260,125	339,754	250,000	375,000	50.0%
20424	53180	Work Supplies	1,945	605	1,009	2,020	3,000	3,000	0.0%
20424	53200	Hand Tools & Hardware	895	1,763	1,109	1,679	3,500	3,500	0.0%
20424	53300	Test Chemicals & Expenses	15,634	19,838	28,832	18,776	30,000	30,000	0.0%
20424	53310	Treatment Chemicals	83,686	80,574	72,890	79,906	95,000	95,000	0.0%
20424	53500	Meter Set Parts	64,507	90,494	136,747	103,483	110,000	110,000	0.0%
20424	53510	PWSD#6 Fee Payment	1,800	1,800	11,985	33,018	36,000	36,000	0.0%
20424	54100	New Equipment	14,089	9,449	0	1,088	9,000	9,000	0.0%
20424	54700	Land Purchase	0	0	0	97,562	100,000	0	-100.0%
TOTAL	Water Plant Expenses		592,858	625,701	776,802	965,509	1,286,422	1,322,422	2.8%
20425	Sewer Plant Expenses								
20425	52210	Electricity	105,398	111,641	118,568	124,560	140,000	140,000	0.0%
20425	52233	Alarm System Monitoring	431	467	467	467	500	500	0.0%
20425	52250	Trash	3,391	231	0	0	3,500	0	-100.0%
20425	52265	Engineering Fees	1,748	6,883	14,077	0	7,500	7,500	0.0%
20425	52271	Plant Maintenance	21,737	73,388	24,994	30,877	25,000	25,000	0.0%
20425	52272	Collection System Maint.	24,702	18,658	12,246	68,675	25,000	25,000	0.0%
20425	52273	Lift Station Maintenance	79,442	52,574	22,000	59,392	35,000	35,000	0.0%
20425	52274	Sludge Hauling/Handling	50,955	52,800	53,009	63,300	60,000	70,000	16.7%
20425	52279	Clear Water Disconnect Program	0	3,325	22,475	34,663	40,000	40,000	0.0%
20425	52280	Equipment Maintenance	34,703	48,789	44,556	17,146	40,000	40,000	0.0%
20425	53180	Work Supplies	2,762	2,696	1,671	2,054	2,500	2,500	0.0%
20425	53200	Hand Tools & Hardware	1,286	1,111	2,089	1,770	2,500	2,500	0.0%
20425	53300	Test Chemicals/Lab Tests	12,267	20,803	10,050	11,371	12,000	15,000	25.0%
20425	53310	Treatment Chemicals	63,605	38,878	29,916	37,170	35,000	38,000	8.6%
20425	54100	New Equipment	25,414	2,447	488	1,216	5,000	5,000	0.0%
TOTAL	Sewer Plant Expenses		427,842	434,691	356,607	452,662	433,500	446,000	2.9%
TOTAL	W & S Revenue Fund		-442,853	-511,772	-675,647	-855,657	-212,218	-934,337	340.3%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
22000	Meter Deposit Fund								
22000	31510	Fund Balance	-20,462	-20,471	-8,880	-9,052	-8,880	-9,006	1.4%
22401	Meter Deposit Revenue								
22401	43300	Meter Deposits	0	0	-150	75	0	0	0.0%
22401	45100	Interest on Investments	-9	-13	-22	-29	-10	-25	150.0%
TOTAL	Meter Deposit Revenue		-9	-13	-172	46	-10	-25	150.0%
TOTAL	Meter Deposit Fund		-20,471	-8,880	-9,052	-9,006	-8,890	-9,031	1.6%
24000	Water Cap. Imp. Fund								
24000	31510	Fund Balance	-4,658	-4,658	-4,658	-4,658	-4,658	-449,178	9543.2%
24401	Water Cap. Imp. Revenue								
24401	45100	Interest on Investments	0	0	0	0	0	0	0.0%
24401	45101	Interest Bd Proceeds	0	0	0	0	0	-100	0.0%
24401	48010	Lease Purchase Proceeds	0	0	0	-487,300	-500,000	0	-100.0%
TOTAL	Water Cap. Imp. Revenue		0	0	0	-487,300	-500,000	-100	-100.0%
24424	Water Cap. Imp. Expenses								
24424	52263	Engineering--Design Phase	0	0	0	30,030	33,515	40,000	19.3%
24424	52265	Engineering Fees	0	0	0	11,550	44,320	0	-100.0%
24424	54210	Generators	0	0	0	1,200	0	0	0.0%
24424	54424	Westside Booster Pump Stn	0	0	0	0	422,000	414,300	-1.8%
TOTAL	Water Cap. Imp. Expense		0	0	0	42,780	499,835	454,300	-9.1%
TOTAL	Water Capital Improv.		-4,658	-4,658	-4,658	-449,178	-4,823	5,022	-204.1%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
25000	Sewer Cap. Imp. Fund								
25000	31510	Fund Balance	-468,616	-223,303	-324,305	-172,427	-350,000	-5,296,495	1413.3%
25401	Sewer Cap. Imp. Revenue								
25401	42400	Sewer Connection Fee	-154,950	-144,060	-219,060	-153,030	-150,000	-150,000	0.0%
25401	44410	MoDNR Eng Sewer Study Grant	0	-50,000	0	0	0	0	0.0%
25401	45100	Interest on Investments	-1,913	-768	-1,571	-8,458	0	-4,000	0.0%
25401	45101	Interest Bd Proceeds	0	0	0	-48,395	0	-87,000	0.0%
25401	46100	Transfer from W&S Revenue	-314,043	-156,227	-145,600	-200,000	-200,000	0	-100.0%
25401	48010	Lease Purchase Proceeds	0	0	0	-6,315,850	-6,315,850	0	-100.0%
25401	48011	Bond Proceeds Cost of Issuance	0	0	0	-128,036	-128,036	0	-100.0%
25401	48100	Miscellaneous Receipts	-196	-5,386	0	-1	0	0	0.0%
TOTAL	Sewer Cap. Imp. Revenue		-471,103	-356,441	-366,231	-6,853,770	-6,793,886	-241,000	-96.5%
25425	Sewer Cap. Imp. Expenses								
25425	52265	Engineering	18,522	64,190	327,899	275,724	661,000	130,000	-80.3%
25425	54665	Clarifier Project	18,000	0	0	0	0	0	0.0%
25425	54667	Rotary Fan Press Project	488,356	0	0	0	0	0	0.0%
25425	54680	Sewer Plant Headworks	0	0	0	47,840	4,438,013	4,438,013	0.0%
25425	54690	West Creek Interceptor 2	0	0	0	1,139,736	1,728,471	170,000	-90.2%
25425	54800	Bond Issuance Expenses	0	0	0	116,402	116,402	0	-100.0%
25425	55000	Rotary Fan Press L/P-Principal	36,449	37,820	37,986	38,778	38,778	39,588	2.1%
25425	55001	Rotary Fan Press L/P--Interest	7,862	6,491	6,325	5,532	5,532	4,723	-14.6%
25425	56105	Transfer to W&S Sinking	0	0	0	105,689	105,689	105,689	0.0%
TOTAL	Sewer Cap. Imp. Expense		569,188	108,500	372,210	1,729,701	7,093,886	4,888,013	-31.1%
25525	West Creek L/P Debt Service								
25525	55000	West Creek L/P Principal	130,000	139,000	143,000	0	0	0	0.0%
25525	55001	West Creek L/P Interest	17,228	7,939	2,900	0	0	0	0.0%
TOTAL	West Creek L/P Debt Service		147,228	146,939	145,900	0	0	0	0.0%
TOTAL	Sewer Capital Improv.		-223,303	-324,305	-172,427	-5,296,495	-50,000	-649,483	1199.0%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
28000	33 Hwy Construction Fund								
28000	31510	Fund Balance	-453,730	-433,379	-65,179	-178,751	-166,400	-2,215,513	1231.4%
28301	Highway Constr Fd Revenue								
28301	44010	MoDOT Highway Funding	-23,002	-12,186	-108,444	0	0	-2,500,000	0.0%
28301	44315	Contract w/Westside CID	-74,382	-74,382	-74,382	-74,382	-74,382	-74,382	0.0%
28301	45100	Interest on Investments	-2,914	-4,027	-3,256	-2,743	-1,500	-2,400	60.0%
28301	45101	Interest 2018G.O.Bds	0	0	0	-27,946	-20,000	-18,000	-10.0%
28301	46100	Inter-Fund Transfers	-218,792	0	0	0	0	0	0.0%
28301	48010	Bond Proceeds	0	0	0	-3,573,409	-3,573,409	-20,800,000	482.1%
TOTAL		Highway Constr Fd Reve	-319,090	-90,595	-186,082	-3,678,481	-3,669,291	-23,394,782	537.6%
28315	Highway Constr Expense								
28315	51200	Salaries--Part Time	74,970	54,740	0	0	0	0	0.0%
28315	51500	Soc. Security--City Share	4,648	3,394	0	0	0	0	0.0%
28315	51501	Medicare--City Share	1,087	794	0	0	0	0	0.0%
28315	51600	Workman's Compensation	2,029	1,837	0	0	0	0	0.0%
28315	52265	Engineering Fees	13,719	62,925	0	0	0	0	0.0%
28315	52275	I-35 Landscaping Contract Main	8,725	12,493	7,510	6,820	9,000	9,000	0.0%
28315	52350	Sidewalk Maintenance	0	45,314	0	0	0	0	0.0%
28315	52370	Mileage & Exp Reimb	7,652	5,579	0	0	0	0	0.0%
28315	52480	I-35 & 19th St NEPA Study	-31,178	0	0	0	0	0	0.0%
28315	54352	19th Street Box Culvert/Bridge	42,324	0	0	0	0	0	0.0%
28315	54355	Mill and Overlay Streets	175,000	136,000	65,000	100,000	100,000	65,000	-35.0%
28315	54357	New Sidewalk Construction	0	135,719	0	0	98,000	98,000	0.0%
28315	54512	Str Light Decorations	40,465	0	0	0	0	0	0.0%
28315	54524	SamBarr Round-About Flag Pole	0	0	0	0	35,000	35,000	0.0%
TOTAL		Highway Constr Expense	339,441	458,795	72,510	106,820	242,000	207,000	-14.5%
28328	I35 & 19th Interchange Prjct								
28328	52264	MoDOT Engineering-I35&19thDsgn	0	0	0	1,437,359	1,437,359	0	-100.0%
28328	52265	Engineering Fees	0	0	0	43,313	981,800	710,828	-27.6%
28328	54212	ROW Acq/Utility Relocation	0	0	0	0	1,117,000	1,117,000	0.0%
28328	54355	I35 & 19th Interchange Constr	0	0	0	0	0	17,716,983	0.0%
28328	54800	Bond Issuance Expenses	0	0	0	54,227	57,250	0	-100.0%
TOTAL		I35 & 19th Interchange	0	0	0	1,534,899	3,593,409	19,544,811	443.9%
TOTAL	Highway Construction Fund		-433,379	-65,179	-178,751	-2,215,513	-282	-5,858,484	

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fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
29000	2015 Street Bond Fund								
29000	31510	Fund Balance	-5,310,412	-2,694,514	-428,952	-130,744	-198,511	-133,783	-32.6%
29301	2015 Street Bond Revenues								
29301	45100	Interest on Investments	-28,907	-31,610	-4,174	-3,039	-3,000	-2,000	-33.3%
TOTAL	2015 Street Bond Revenue		-28,907	-31,610	-4,174	-3,039	-3,000	-2,000	-33.3%
29315	2015 Street Bond Expense								
29315	52264	Engineering Watson Drive	225,952	40,351	0	0	0	0	0.0%
29315	53130	Way Finding Signs	0	0	0	0	0	83,000	0.0%
29315	54352	19th ST/Stone Lk Pipe Replcmnt	0	0	31,439	0	0	0	0.0%
29315	54355	Watson Drive/19th St Widening	2,200,061	2,256,821	32,711	0	0	0	0.0%
29315	54357	New Sidewalk Construction	0	0	102,953	0	52,000	52,000	0.0%
29315	54359	Street Lights	0	0	135,280	0	134,500	0	-100.0%
29315	56105	Transfer to Hwy Const Fd	218,792	0	0	0	0	0	0.0%
TOTAL	2015 Street Bond Expense		2,644,804	2,297,172	302,383	0	186,500	135,000	-27.6%
TOTAL	2015 Street Bond Const		-2,694,515	-428,952	-130,744	-133,783	-15,011	-783	-94.8%

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			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
30000	W & S Sinking Fund								
30000	31510	Fund Balance	-345,367	-231,458	-230,564	-234,361	-369,382	-478,075	29.4%
30501	W & S Sinking Revenue								
30501	45100	Interest on Investments	-1,456	-1,856	-5,541	-8,635	-2,200	-5,000	127.3%
30501	46100	Transfer from W&S Revenue	-577,458	-514,504	-498,775	-925,656	-925,656	-880,200	-4.9%
30501	46102	Transfer from Sales Tax	0	0	0	-7,461	-33,500	-42,400	26.6%
30501	46108	Transf from SewPlntCap	0	0	0	-105,689	-105,689	-105,689	0.0%
30501	48100	Miscellaneous Receipts	0	0	0	-7,087	0	0	0.0%
TOTAL	W & S Sinking Revenue		-578,914	-516,360	-504,316	-1,054,528	-1,067,045	-1,033,289	-3.2%
30523	2001 SRF Rev Bd Expense								
30523	55000	2001 SRF--Principal	148,750	157,500	167,500	177,500	170,000	180,000	5.9%
30523	55001	2001 SRF--Interest	42,232	36,639	30,549	24,032	28,992	23,581	-18.7%
30523	55002	2001 SRF--Fees	5,300	4,681	4,091	3,464	3,772	2,753	-27.0%
TOTAL	2001 SRF Rev Bd Expense		196,281	198,821	202,140	204,997	202,764	206,334	1.8%
30525	2013 Sewer Clarifier L/P								
30525	55000	2013 Sewer L/P--Principal	150,000	175,000	260,000	340,000	340,000	345,000	1.5%
30525	55001	2013 Sewer L.P--Interest	144,849	140,249	134,843	126,202	126,338	117,838	-6.7%
30525	55002	2013 Sewer L/P--UMB Fees	3,344	3,185	3,295	3,116	5,000	3,500	-30.0%
TOTAL	2013 Sewer Clarifier L/P		298,193	318,434	398,138	469,318	471,338	466,338	-1.1%
30526	18 WstCrk/Hdwks/WBP/92Sdwlk								
30526	55000	2018 Debt Service--Principal	0	0	0	0	40,000	30,000	-25.0%
30526	55001	2018 Debt Service--Interest	0	0	0	136,498	254,850	232,588	-8.7%
30526	55002	2018 Debt Service--Fees	0	0	0	0	3,500	4,000	14.3%
TOTAL	18 WstCrk/Hdwks/WBP/92		0	0	0	136,498	298,350	266,588	-10.6%
30624	1996 SRF REV BD Expense								
30624	55000	1996 W&S SRF--Principal	60,000	0	0	0	0	0	0.0%
30624	55002	1996 W&S SRF--Fees	425	0	0	0	0	0	0.0%
TOTAL	1996 SRF REV BD Expens		60,425	0	0	0	0	0	0.0%
TOTAL	W & S Sinking Fund		-369,382	-230,564	-234,397	-478,075	-463,976	-572,105	23.3%

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				ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
31000	W & S Reserve Fund									
31000	31510	Fund Balance		-188,226	-188,983	-189,752	-190,535	-190,531	-191,330	0.4%
31501	W & S Reserve Revenue									
31501	45100	Interest on Investments		-757	-769	-782	-795	-800	-800	0.0%
TOTAL	W & S Reserve Revenue			-757	-769	-782	-795	-800	-800	0.0%
TOTAL	W & S Reserve Fund			-188,983	-189,752	-190,535	-191,330	-191,331	-192,130	0.4%
32000	W & S Deprec. Fund									
32000	31510	Fund Balance		-57,418	-57,832	-58,253	-58,683	-58,680	-59,120	0.8%
32501	W & S Deprec. Revenue									
32501	45100	Interest on Investments		-414	-421	-430	-438	-450	-450	0.0%
TOTAL	W & S Deprec. Revenue			-414	-421	-430	-438	-450	-450	0.0%
TOTAL	W & S Deprec Fd			-57,832	-58,253	-58,683	-59,120	-59,130	-59,570	0.7%
40000	W & S Oblig. Bal Acct									
40000	31510	Fund Balance		-94,032	-79,449	-45,090	0	0	0	0.0%
40501	W & S Oblig. Revenue									
40501	41100	Property Taxes		-74,469	-6,802	0	0	0	0	0.0%
40501	45100	Interest on Investments		-276	-382	-189	0	0	0	0.0%
TOTAL	W & S Oblig. Revenue			-74,746	-7,183	-189	0	0	0	0.0%
40523	W & S Oblig. Expenses									
40523	55000	Debt Service--Principal		51,250	41,250	0	0	0	0	0.0%
40523	55002	Debt Service--Fees		558	292	0	0	0	0	0.0%
40523	56105	Transf Fd55 Hwy G.O.Bonds		20,000	0	45,279	0	0	0	0.0%
TOTAL	W & S Oblig. Expenses			71,808	41,542	45,279	0	0	0	0.0%
TOTAL	W & S Obligation Fund			-96,970	-45,090	0	0	0	0	0.0%

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
55000	2015 G.O. Hwy Bond Fund								
55000	31510	Fund Balance	-408,328	-456,606	-529,710	-608,928	-529,709	-622,337	17.5%
55501	2015 G.O. Hwy Bds Revenue								
55501	41100	Property Taxes	0	-69,924	-79,946	-84,555	-82,900	-87,000	4.9%
55501	45100	Interest on Investments	-2,823	-3,461	-16,974	-16,134	-4,500	-14,745	227.7%
55501	46100	TransFrm Fd40 W&S G.O.Bds	-20,000	0	-45,279	0	0	0	0.0%
55501	46101	Trans from CapImpSalesTax	-586,354	-600,000	-599,042	-628,800	-628,800	-630,000	0.2%
55501	46102	Transfer from Sales Tax	-110,851	-75,600	0	0	0	0	0.0%
TOTAL	2015 G.O. Hwy Bds Rev		-720,028	-748,984	-741,241	-729,489	-716,200	-731,745	2.2%
55615	2005 G.O. Refndg Bonds								
55615	55000	2005 G.O. Hwy--Principal	0	0	0	0	0	0	0.0%
55615	55001	2005 G.O. Hwy--Interest	0	0	0	0	0	0	0.0%
55615	55002	2005 G.O. Hwy--Fees	349	0	0	0	0	0	0.0%
TOTAL	2005 G.O. Refndg Bonds		349	0	0	0	0	0	0.0%
55715	2015 G.O. Hwy Bond Expense								
55715	55000	2015 G.O. Hwy--Principal	450,000	470,000	520,000	530,000	530,000	555,000	4.7%
55715	55001	2015 G.O. Hwy--Interest	220,601	203,913	194,513	184,113	184,113	173,513	-5.8%
55715	55002	2015 G.O. Hwy--Fees	800	1,968	1,968	1,968	2,000	2,500	25.0%
TOTAL	2015 G.O. Hwy Bond Expense		671,401	675,881	716,481	716,081	716,113	731,013	2.1%
TOTAL	2015 G.O. Highway Bond		-456,606	-529,710	-554,470	-622,337	-529,796	-623,069	17.6%

04/06/2019 22:01			City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON										
fy2020 Budget Certification of Resources										
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020		%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL		CHG
56000	I35/19th G.O. Bond Fund									
56000	31510	Fund Balance	0	0	0	0	0	-383,155		0.0%
56501	I35/19th GO Bd Revenue									
56501	41600	I35/19th Sales Tax	0	0	0	-452,769	-653,500	-1,600,000		144.8%
56501	45100	I35/19th GO Bd Int Revnue	0	0	0	0	-1,800	-5,000		177.8%
TOTAL	I35/19th GO Bd Revenue		0	0	0	-452,769	-655,300	-1,605,000		144.9%
56515	I35/19th G.O. Bd Expense									
56515	55000	2018 GO Bds --Principal	0	0	0	0	0	125,000		0.0%
56515	55001	2018 GO Bd--Interest	0	0	0	69,614	69,614	128,519		84.6%
56515	55002	2018 GO Bond--Fees	0	0	0	0	500	3,500		600.0%
TOTAL	I35/19th G.O. Bd Expense		0	0	0	69,614	70,114	257,019		266.6%
56628	2019 I35/19th G.O. Bds									
56628	55000	Debt Service--Principal	0	0	0	0	0	685,000		0.0%
56628	55001	Debt Service--Interest	0	0	0	0	0	650,000		0.0%
56628	55002	Debt Service--Fees	0	0	0	0	0	12,500		0.0%
TOTAL	2019 I35/19th G.O. Bds		0	0	0	0	0	1,347,500		0.0%
TOTAL	I35/19th G.O. Bond Fd		0	0	0	-383,155	-585,186	-383,636		-34.4%

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NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
61000	Inmate Security Bal Acct								
61000	31510	Fund Balance	-1,800	-3,045	-4,108	-5,229	-5,025	-6,327	25.9%
61101	Inmate Security Revenues								
61101	45100	Interest on Investments	-12	-13	-26	-118	-13	-100	669.2%
61101	48001	\$2 Inmate Security Surcharge	-1,233	-1,050	-1,095	-1,159	-1,100	-1,100	0.0%
TOTAL	Inmate Security Revenue		-1,245	-1,063	-1,121	-1,276	-1,113	-1,200	7.8%
61111	Inmate Security Expenses								
61111	52280	Equipment Maintenance	0	0	0	0	0	6,000	0.0%
61111	54100	Biometric Verification Equip	0	0	0	178	5,000	0	-100.0%
TOTAL	Inmate Security Expense		0	0	0	178	5,000	6,000	20.0%
TOTAL	Inmate Security Fund		-3,045	-4,108	-5,229	-6,327	-1,138	-1,527	34.2%

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
65000	Wireless Cap Imp Fund								
65000	31510	Fund Balance	-116,722	-71,368	-161,934	-45,848	-41,000	-38,770	-5.4%
65101	Wireless Cap Imp Revenues								
65101	41202	Franchise Tax--Verizon	-43,538	-39,864	-35,652	-34,272	-36,000	-35,000	-2.8%
65101	41203	Franchise Tax--AT&T	-35,918	-33,284	-31,925	-33,716	-31,720	-35,000	10.3%
65101	41204	Franchise Tax--Sprint	-32,167	-30,709	-18,333	-13,504	-20,500	-14,000	-31.7%
65101	41205	Franchise Tax--T-Mobile	-11,236	-9,338	-7,607	-4,653	-6,650	-5,650	-15.0%
65101	45100	Interest on Investments	-136	-188	-552	-1,946	-300	-1,000	233.3%
65101	46100	Inter-Fund Transfers	0	-117,500	-28,000	-48,277	-48,277	-54,000	11.9%
65101	48010	Lease/Purchase Proceeds	0	-508,239	0	0	0	0	0.0%
TOTAL	Wireless Cap Imp Reven		-122,994	-739,121	-122,070	-136,368	-143,447	-144,650	0.8%
65109	Community Development								
65109	52285	GovMOTUS Software	0	0	6,240	0	0	0	0.0%
65109	52480	Zoning/Subdvsn Consulting	48,984	31,080	0	0	0	0	0.0%
TOTAL	Community Development		48,984	31,080	6,240	0	0	0	0.0%
65118	Kearney Historic Museum								
65118	54270	103 E Wash Bldg Remodel	0	316,124	81,923	0	0	0	0.0%
TOTAL	Kearney Historic Museum		0	316,124	81,923	0	0	0	0.0%
65211	Police Capital Purchases								
65211	54270	Police Bldg Remodel	0	168,525	7,093	0	0	0	0.0%
65211	55000	Pol Station L/P Principal	60,799	60,644	73,000	75,000	75,000	76,000	1.3%
65211	55001	Debt Service--Interest	29,489	20,653	12,410	10,930	10,930	9,435	-13.7%
TOTAL	Police Capital Purchase		90,288	249,821	92,503	85,930	85,930	85,435	-0.6%
65316	Wireless Cap Imp Exp-Park								
65316	54535	Amphitheater Sound Boards	29,075	0	0	0	0	0	0.0%
TOTAL	Wireless Cap Imp Exp-P		29,075	0	0	0	0	0	0.0%
65506	Museum/PolTrngRm L/P								
65506	54800	L/P Issuance Expenses	0	31,000	0	0	0	0	0.0%
65506	55000	Debt Service--Principal	0	17,000	48,000	49,000	49,000	50,000	2.0%
65506	55001	Debt Service--Interest	0	3,530	9,490	8,517	8,517	7,544	-11.4%
TOTAL	Museum/PolTrngRm L/P		0	51,530	57,490	57,517	57,517	57,544	0.0%
TOTAL	Wirless Cap Imprv Fd		-71,369	-161,934	-45,848	-38,770	-41,000	-40,441	-1.4%

04/06/2019 22:01		City of Kearney							
NEXT YEAR BUDGET HISTORICAL COMPARISON									
fy2020 Budget Certification of Resources									
			Fy2016	Fy2017	Fy2018	Fy2019	Fy2019	Fy2020	%
			ACTUALS	ACTUALS	ACTUALS	ACTUALS	BUDGET	FINAL	CHG
71000	TIF Fund Balance Acct								
71000	31510	Fund Balance	-90,279	-82,045	-189,856	0	0	0	0.0%
71001	TIF Fund Revenues								
71001	41100	PILOT's--Real Property	-138,045	-138,027	-139,625	0	0	0	0.0%
71001	45100	Interest on Investments	-501	-549	-731	0	0	0	0.0%
TOTAL	TIF Fund Revenues		-138,545	-138,576	-140,357	0	0	0	0.0%
71310	TIF Fund Expenses								
71310	54690	Sewer Stub	5,531	0	0	0	0	0	0.0%
71310	54695	KADC Storm Detention Contract	0	0	330,213	0	0	0	0.0%
TOTAL	TIF Fund Expenses		5,531	0	330,213	0	0	0	0.0%
71510	TIF Debt Service								
71510	55000	Debt Service--Principal	135,000	30,000	0	0	0	0	0.0%
71510	55001	Debt Service--Interest	6,248	765	0	0	0	0	0.0%
TOTAL	TIF Debt Service		141,248	30,765	0	0	0	0	0.0%
TOTAL	PCEC TIF		-82,046	-189,856	0	0	0	0	0.0%
73000	Shoppes TIF Bal Acct								
73000	31510	Fund Balance	9,913	-10,818	-20,801	-23,939	-20,801	-68,441	229.0%
73001	Shoppes TIF Revenue								
73001	41100	PILOTS-Real Property	-195,813	-213,464	-237,359	-248,624	-250,000	-321,000	28.4%
73001	41600	Clay County EATS	-43,947	-81,078	-78,631	-45,542	-85,000	-91,275	7.4%
73001	41605	Zoo EATS	-7,317	-9,733	-7,800	-16,241	-10,500	-11,275	7.4%
73001	45100	Interest on Investments	0	0	-38	-633	0	-500	0.0%
73001	46100	Transf EATS Sales Tax	-66,138	-80,391	-92,306	-100,423	-88,000	-94,500	7.4%
73001	46101	Transf EATS CapImpSalesTx	-33,069	-41,911	-46,337	-50,535	-44,000	-47,250	7.4%
73001	46103	Transf EATS TrnsptSalesTx	-32,329	-40,195	-46,337	-50,535	-44,000	-47,250	7.4%
73001	46107	CID EATS Due Shoppes TIF	-141,080	-155,646	-176,917	-186,329	-176,000	-189,000	7.4%
TOTAL	Shoppes TIF Revenue		-519,692	-622,418	-685,726	-698,864	-697,500	-802,050	15.0%
73310	Shoppes Tif Expense								
73310	52100	Administrative Fees	7,500	2,917	7,500	7,500	7,500	8,260	10.1%
73310	52105	School Capital Contribution	9,400	10,980	12,550	15,690	15,690	18,830	20.0%
73310	52110	FireDistReimb RSMO99.847	11,577	12,622	14,381	14,671	15,785	19,000	20.4%
73310	52450	Legal Services	0	4,988	369	0	7,500	6,500	-13.3%
73310	55300	Developer Reimbursement	470,484	580,928	647,789	616,500	651,025	749,220	15.1%
TOTAL	Shoppes Tif Expense		498,961	612,435	682,588	654,361	697,500	801,810	-359.5%
TOTAL	Shoppes TIF		-10,818	-20,801	-23,939	-68,441	-20,801	-68,681	-77.8%

